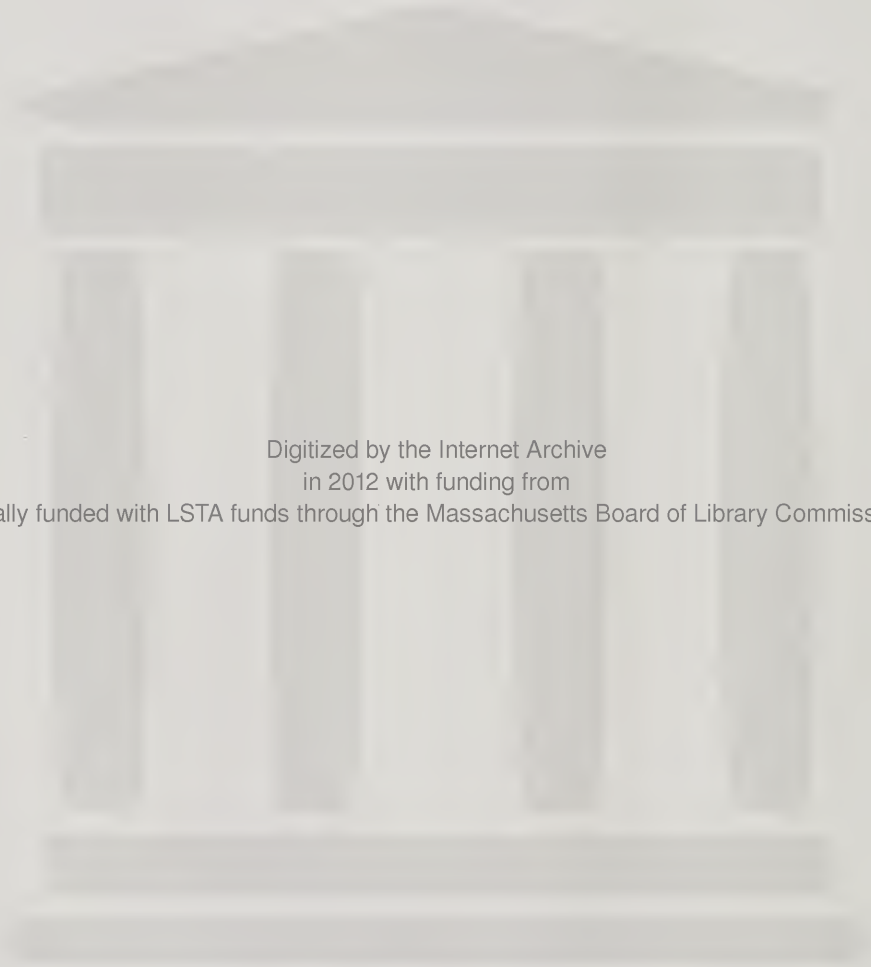


ANNUAL REPORT.

IPSWICH, MASSACHUSETTS



316th Year - Ending December 31, 1949



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1950

REPORT
OF THE
TOWN OFFICERS
OF
IPSWICH, MASS.



FOR THE YEAR ENDING DECEMBER 31, 1949
and the
THREE HUNDRED AND SIXTEENTH YEAR
of the
TOWN'S INCORPORATION

STANLEY A. HULL & SON, PRINTERS
IPSWICH, MASS.

List of Town Officers

ELECTED OFFICIALS

Moderator

Edmund H. Kelleher	Term expires 1950
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Selectmen

Brainard C. Wallace, <i>Chairman</i>	Term expires 1952
Edward H. Damon	Term expires 1951
Stuart McRobbie	Term expires 1950

Treasurer and Collector

John E. Grant	Term expires 1951
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Assessors

C. Chester Caldwell, <i>Chairman</i>	Term expires 1952
John A. Singer	Term expires 1951
John E. Norman	Term expires 1950

Town Clerk

John F. Dolan	Term expires 1950
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Tree Warden

C. Gardner Caverly	Term expires 1950
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Constable

Thomas G. Gauld	Term expires 1950
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Clam Commissioner

Henry Shaw	Term expires 1950
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Board of Health

Lawrence M. King, <i>Chairman</i>	Term expires 1952
Frank L. Collins, M.D.	Term expires 1951
Ernest J. Smith, D.M.D.	Term expires 1950

Board of Public Welfare

William Dunbar, <i>Chairman</i>	Term expires 1950
Alcide Lombard	Term expires 1951
George R. Hovey	Term expires 1952

School Committee

James R. Marsh, <i>Chairman</i>	Term expires 1950
Rev. Charles Mihos	Term expires 1950
Robert Franklin	Term expires 1951
Ivan Nicol	Term expires 1951
Louise Richardson	Term expires 1952
Richard Mansfield	Term expires 1952

Park Commissioners

C. Gardner Caverly, <i>Chairman</i>	Term expires 1950
Henry S. Bowen	Term expires 1951
Samuel C. Gordon	Term expires 1952

Water and Light Commissioners

A. B. C. Mulholland, <i>Chairman</i>	Term expires 1950
Anthony Klosowski	Term expires 1951
Chester A. Bolles	Term expires 1952

Cemetery Commissioners

Harmon Cole, <i>Chairman</i>	Term expires 1952
Richard Sheppard	Term expires 1951
Arnold R. Richards	Term expires 1950

Trustees Great Neck Property

F. Sigourney Todd	Term expires 1950
Horace Dunbar	Term expires 1951
Harold D. Bowen	Term expires 1952

APPOINTED OFFICIALS**Accountant**

Brainard C. Wallace Term expires 1951

Inspector of Wires

Edward Hwalek Term expires 1950

Bell Ringer

Guy E. Wells Term expires 1950

Sworn Weighers for Town Scales

George L. Grant Term expires 1950

John F. Dolan Term expires 1950

Clerk, Board of Assessors

C. Chester Caldwell Term expires 1950

Janitor, Town Hall

George L. Grant Term expires 1950

Registrars of Voters

Henry Hills, *Chairman* Term expires 1950

George Mourikas Term expires 1951

John A. Kobos Term expires 1952

Town Counsel

William F. Hayes Term expires 1950

Chief of Police

Byard Horsman Civil Service

Dog Officer

Byard Horsman Term expires 1950

Engineers of Fire Department

Samuel W. Atherley, <i>Chief</i>	Term expires 1950
Lionel Sheppard	Term expires 1950
Robert Hills	Term expires 1950

Forest Warden

Russell Scahill	Term expires 1950
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Superintendent of Moth

C. Gardner Caverly	Term expires 1950
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Sealer of Weights and Measures

William J. H. Ewing	Term expires 1950
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BOARD OF HEALTH

Clerk

Paul M. Jodoin (resigned)	
John H. Blake (appointed to fill vacancy)	Term expires 1950

Sanitary Agent

Paul M. Jodoin (resigned)	
John H. Blake (appointed to fill vacancy)	Term expires 1950

Inspector of Milk

Paul M. Jodoin (resigned)	
John H. Blake (appointed to fill vacancy)	Term expires 1950

Inspector of Animals

G. Loring Woodbury	Term expires 1950
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Inspector of Slaughtering

Hilmer H. Lindgrin Term expires 1950

Child Hygiene

Frank L. Collins, M.D., *Director* Term expires 1950

Rose Naves (resigned)

Ruth Bell (resigned)

Eleanore Richardson (appointed to
fill vacancy) Term expires 1950

Superintendent of Streets

Francis E. Wood Civil Service

Agent, Board of Public Welfare

Walter E. Callahan Civil Service

Veterans' Service Agent

Charles Passales Term expires 1950

Burial Agent for State and Military Aid

Charles Passales Term expires 1950

Superintendent of Schools

Harry S. Merson

Playground Committee

Stanley Eustace, *Chairman* Term expires 1950

Rev. Charles Mihos Term expires 1950

Henry S. Bowen Term expires 1950

William Peatfield Term expires 1950

Vernal Pollard Term expires 1950

Rene Rathe Term expires 1950

Roland Singer Term expires 1950

Manager, Water and Light Department

Charles A. Mallard Civil Service

Town Forest Committee

C. Gardner Caverly	Term expires 1952
Samuel C. Gordon	Term expires 1951
Joseph E. Thomas	Term expires 1950

Finance Committee

Walter Lezon, <i>Chairman</i> **	Term expires 1952
Robert T. Bamford***	Term expires 1952
Louis Clement*	Term expires 1952
Peter Johnson*	Term expires 1951
Roy E. Drew** (resigned)	
Daniel Poor** (appointed to fill vacancy)	Term expires 1951
J. Perry Smith***	Term expires 1951
John Clogston*	Term expires 1951
Paul Raupach** (resigned)	
John V. Hubbard** (appointed to fill vacancy)	Term expires 1950
Richard Carmen***	Term expires 1950

*Appointed by Town Meeting

**Appointed by Selectmen

***Appointed by Moderator

Trust Fund Commissioners

George C. Parsons	Term expires 1952
Edward J. Marcorelle	Term expires 1951
Charles E. Goodhue, Jr.	Term expires 1950

ANNUAL REPORT

OF THE

TOWN ACCOUNTANT

Receipts and Expenditures

For the Year Ending

December 31, 1949



STANLEY A. HULL & SON, PRINTERS

IPSWICH, MASS.

Accountant's Report

To the Honorable Board of Selectmen:

Gentlemen:

I submit herewith the Annual Report of the receipts and expenditures of the Town of Ipswich for the year ending December 31, 1949, together with the reports of various Departments and Town Officials.

Respectfully submitted,

BRAINARD C. WALLACE,

Town Accountant

RECEIPTS

Taxes Current Year:

Poll	\$ 4,144.14	
Personal	22,056.96	
Real Estate	308,783.05	
		334,984.15

Taxes Previous Years:

Poll	276.00	
Personal	5,038.98	
Real Estate	37,504.85	
		42,819.83

Tax Titles

Tax Title Redemptions	171.77	171.77
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Licenses and Permits:

Liquor	9,747.00
Clam	160.00
Slaughter House	100.00
Amusement	66.00
Auto Dealer Class I	20.00
Auto Dealer Class II	30.00
Auto Dealer Class III	10.00
Common Victualler	66.00
Theatre	90.00
Pasteurization	40.00
Junk	40.00
Pistol	34.00
Milk and Cream	31.50
Pool and Billiard	22.00
Bowling Alley	26.00
Ice Cream	10.00
Sea Worm	4.00
Methyl Alcohol	14.00
Oleomargarine	7.50
Innholder	8.00
Rendering	6.00
Vault	3.00
Auctioneer	2.00

Hawker and Peddler	16.00	
Cabin	2.50	
Garbage	2.00	
Slaughter	1.00	
		10,558.50

Fines and Forfeits:

Third District Court	226.67
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Grants and Gifts:

Federal:

Aid Dependent Children, Adm.	221.56	
Aid Dependent Children, Aid	2,174.30	
Old Age Assistance, Adm.	2,071.62	
Old Age Assistance, Assistance	52,828.10	
Federal Works Agency, Survey and Plans	10,915.73	
		68,211.31

State:

Income Tax	54,223.53
Corporation Tax	44,437.42
Chapter 90 Construction	13,880.43
Meal Tax	2,625.26
Lieu of Taxes	2,369.29
Shellfish Benefits	1,650.00
Vocational Training	843.12

Chapter 90 Maintenance	1,991.13	
Education	8,173.15	
Public Service, Franchise Tax	29.32	
		130,222.65

County:

Chapter 90 Construction	3,700.00	
Dog Licenses	626.73	
		4,326.73

Special Assessments:

Moth Added to Taxes		9.50
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Privileges:

Motor Vehicle and Trailer Excise Taxes—1946	2.00	
Motor Vehicle and Trailer Excise Taxes—1947	265.64	
Motor Vehicle and Trailer Excise Taxes—1948	1,564.13	
Motor Vehicle and Trailer Excise Taxes—1949	28,899.80	
		30,731.57

General Government:

Selectmen:

Sale of Town Farm Property	335.00
Sale of Materials	100.00

Photo Copies	4.85	
Rent of Town Farm Property	40.00	
		479.85
Treasurer and Collector:		
Costs and Penalties on Taxes	14.55	
Tax Title Releases	3.00	
		17.55
Town Hall:		
Rent of Court Room	325.00	
Rent of Town Hall	20.00	
Scale Receipts	75.60	
		420.60
Police:		
Ambulance and Police Car	374.00	
Registration of Bicycles	35.50	
		409.50
Weights and Measures:		
Sealers' Fees		208.38
Highway:		
Sale of Materials and Supplies	34.00	
Rental of Equipment, Private	201.67	
Rental of Equipment, Road Cons.	3,996.84	
		4,232.51
Health:		
Comm. of Mass., Tuberculosis	865.72	
Cities and Towns, Tuberculosis	549.00	

Garbage Disposal	760.00	
Slaughter Inspections	1,819.00	3,993.72
Public Welfare:		
Comm. of Mass.	4,217.22	
Cities and Towns	860.63	5,077.85
Aid to Dependent Children:		
Comm. of Mass.		2,396.08
Old Age Assistance:		
Comm. of Mass.	43,124.51	
Cities and Towns	653.02	43,777.53
Veterans Services:		
Com. of Mass.		5,889.82
Education:		
Tuition	8,929.00	
Feoffees Grammar School	2,000.00	
Sale of Materials	264.91	
Rent of Auditorium	135.00	11,328.91
Trustees of Great Neck:		
Rent of Lots		675.00
Memorial Building:		
Donation W.R.C. No. 42		125.00

Electricity:

Sale of Electricity and Misc.	202,197.58
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Water:

Water Rates	39,280.68
Water Liens to Taxes	52.28
Water Liens Added to Tax Titles	11.94
	39,344.90

Cemetery:

Interments and Removals	1,775.00
Sale of Lots and Graves	90.00
Perpetual Care	1,696.05
Rental of Equipment	5.00
	3,566.05

Veterans Housing Project:

Land Rent	168.75
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Agency and Trust:

Federal Withholding Tax	21,620.58
Contributory Pensions	11,221.49
Blue Cross	2,688.01
Veterans Housing, Rent	1,388.80
Dog Licenses for County	841.40
Perpetual Care Bequests	1,100.00
Electric Meter Deposits	453.00
	39,313.28

Trust Funds—Income:

R. T. Crane, Jr., Picnic Fund	1,297.43	
Cemetery Perpetual Care Fund	625.00	
Eunice Caldwell Cowles Fund	250.00	
		2,172.43

Trust Funds—Withdrawals:

R. T. Crane, Jr., Picnic Fund, Picnic	1,157.27	
R. T. Crane, Jr., Picnic Fund, Adm.	57.00	
Eunice Caldwell Cowles Fund		
Scholarship	250.00	
		1,464.27

Interest and Premium on Loans:

Taxes	1,123.71	
Tax Titles	1.23	
Meter Deposits	149.93	
Loans	5,000.00	
Premium	15.00	
Accrued Interest	.35	
		6,290.22

Refunds:

Cemetery Trust Funds	8.00	
Election and Registration	.55	
Fire	43.75	
Welfare	4.00	

Shellfish Benefits	66.99	
Highway	47.13	
Health	20.14	
Old Age Assistance, Assistance	262.55	
Veterans Services	100.00	
Education	4.00	
Unpaid Bills, 1948	133.25	
Playground	109.12	
Cemetery	3.45	
Electric Light—Operations	368.99	
Electric Light—Depreciation	549.00	
		1,720.92
		<hr/>
		997,533.38
Balance, January 1, 1949		193,449.96
		<hr/>
		\$1,190,983.34

PAYMENTS

Departmental \$560,226.98

Taxes:

County Tax	20,142.79
Essex County Sanatorium Tax	8,984.57

Auditing Tax	1,057.58	
State Parks and Reservations	748.40	
		30,933.34

Federal Grants:

Aid to Dependent Children, Adm.	78.95	
Aid to Dependent Children, Aid	2,265.10	
Old Age Assistance, Adm.	1,633.34	
Old Age Assistance, Assistance	52,828.10	
Federal Works Agency, Survey and Plans	16,915.73	
		73,721.22

Agency and Trust:

Federal Withholding Tax	21,591.33	
Contributory Pension System	11,203.05	
Veterans Housing Project	1,372.00	
Cemetery Perpetual Care Bequests	1,108.00	
Blue Cross	2,671.30	
Dog Licenses for County	859.40	
		38,805.08

Trust Fund Income—Deposits

R. T. Crane, Jr., Picnic Fund	1,297.43	
Cemetery Perpetual Care Fund	620.00	
Eunice Caldwell Cowles Fund	250.00	
		2,167.43

Trust Fund Income—Payments:

R. T. Crane, Jr., Picnic Fund, Picnic	1,157.27	
R. T. Crane, Jr., Picnic Fund, Adm.	57.00	
Eunice Caldwell Cowles Fund, Scholarship	250.00	
		1,464.27

Electric Light:

Operations	158,532.14	
Construction	4,583.99	
Depreciation	50,970.90	
		214,087.03

Water:

Operations	35,518.81	
Extensions	8,867.89	
Masconomet Road Water Ext.	5,102.19	
		49,488.89

Interest: 1,073.75

Maturing Debt: 11,000.00

Premium on Loan: 8.75

Refunds:

Poll Taxes 1948	2.00	
Poll Taxes 1949	6.00	
Real Estate Taxes 1948	92.00	
Real Estate Taxes 1949	986.79	
Motor Vehicles and Trailer Excise Taxes 1948	7.32	
Motor Vehicles and Trailer Excise Taxes 1949	521.50	
Electric Light A/R	1,586.39	
Electric Light Meter Deposits	263.00	
Withholding Tax Deductions	29.25	
Contributory Pension System	26.15	
Blue Cross Deductions	12.05	
		3,532.45
		<hr/>
		986,509.19
Balance, December 31, 1949		204,474.15
		<hr/>
		\$1,190,983.34

Expenditures

General Government

MODERATOR

Appropriation	\$ 100.00
Moderator	\$ 100.00

SELECTMEN

Appropriation	\$3,937.00	
Transfer—Surplus Revenue	500.00	
	<hr/>	4,437.00
Chairman	300.00	
Members	400.00	
Wire Inspector	315.00	
Sec., Finance Committee	75.00	
Bell Ringer	60.00	
Town Report	1,997.16	
Delivering Town Reports	100.00	
Care of Buoys and Floats	190.80	
Clerk	415.00	
Dues	54.00	
Telephone	89.97	
Travel and Expense	68.00	
Posting Warrants	7.00	
Auctioneer	13.50	
Tax Title Possessions	31.20	
Postage	16.00	
Repairs to Equipment	45.75	
Printing and Advertising	146.75	
Supplies and Materials	111.87	
	<hr/>	4,437.00

ACCOUNTANT

Appropriation		5,183.60
Accountant	3,300.00	
Clerical	1,343.62	
Supplies	321.57	
Rental of Equipment	50.00	
Repairs to Equipment	24.96	
Travel and Expenses	20.00	
Postage	3.00	
Telephone	107.28	
	<hr/>	
	5,170.43	
Transferred to Revenue	13.17	
	<hr/>	
		5,183.60

TREASURER AND COLLECTOR

Appropriation		9,500.00
Treasurer and Collector	3,000.00	
Clerk	2,160.00	
Clerical	1,864.00	
Bonds and Insurance	675.50	
Postage	436.35	
Supplies and Equipment	731.31	
Tax Titles	358.00	
Telephone	121.15	
Travel and Expense	104.00	
Tax Title Release	28.10	
Safe Deposit Box	6.00	
P. O. Box Rent	4.00	

Express	5.11	
Services	2.50	
Dues	2.00	
	<hr/>	
	9,498.02	
Transferred to Revenue	1.98	
	<hr/>	9,500.00

ASSESSORS

Appropriation		5,353.37
Members	900.00	
Clerk	2,300.00	
Clerical	1,199.19	
Travel and Expense — Listing	278.00	
Abstract of Deeds	181.40	
Telephone	103.74	
Supplies	250.96	
Postage	45.50	
Repairs to Equipment	12.75	
Subscriptions	16.00	
Dues	6.00	
Express	1.09	
	<hr/>	
	5,294.63	
Transferred to Revenue	58.74	
	<hr/>	5,353.37

LAW

Appropriation	600.00
Town Counsel	600.00

TOWN CLERK

Appropriation		2,755.00
Town Clerk	2,000.00	
Recording and Indexing Births	278.25	
Recording and Indexing Deaths	118.75	
Recording and Indexing Marriages	113.00	
Supplies	77.52	
Telephone	59.69	
Postage	39.00	
Clerical	35.00	
Dues and Subscriptions	17.00	
Legal Advertisements	10.50	
Bond	6.00	
	<hr/>	
	2,754.71	
Transferred to Revenue	.29	
	<hr/>	
		2,755.00

ELECTION AND REGISTRATION

Appropriation		2,200.00
Registrars	450.00	
Clerk	150.00	
Election Officers	502.00	
Listing	327.00	
Poll Tax Book	245.00	
Voting Lists	72.50	
Post Warrants	7.00	
Meals	19.05	
Police and Firemen	101.10	
Labor	35.00	
Postage	30.00	
Rental of Sound Equipment	200.65	

Supplies	57.26	
	<hr/>	
	2,196.56	
Transferred to Revenue	3.44	
	<hr/>	2,200.00

TOWN HALL

Balance, January 1, 1949	254.64	
Appropriation	4,733.00	
	<hr/>	4,987.64
Janitor	2,000.00	
Labor	34.00	
Fuel	877.69	
Electricity	448.25	
Gas	83.02	
Water	16.65	
Insurance	168.50	
Repairs	503.02	
Supplies and Equipment	848.88	
	<hr/>	
	4,980.01	
Transferred to Revenue	7.63	
	<hr/>	4,987.64

TOWN HALL IMPROVEMENTS

Balance, January 1, 1949		21.28
Repairs	8.22	
Equipment	13.06	
	<hr/>	21.28

Protection of Persons and Property

POLICE DEPARTMENT

Appropriation		24,587.17
Chief	3,000.00	
Sergeant	2,800.00	
Patrolmen	13,000.00	
Keeper of Lock-up and Spare	2,548.00	
Special Officers	35.80	
Vacations	742.70	
Matron	32.30	
Telephone	192.33	
Supplies	102.38	
New Equipment	96.18	
Insurance	285.68	
Maintenance and Repairs, Ambulance	107.99	
Maintenance and Repairs, Cruiser	770.33	
Postage	9.00	
Box Rent	4.00	
Typewriter Repairs	19.50	
Meals for Prisoners	4.85	
Bicycle Registration	13.12	
Radio	233.55	
Dues	10.00	
	<hr/> 24,007.71	
Transferred to Revenue	579.46	
	<hr/>	24,587.17

FIRE DEPARTMENT

Appropriation	34,734.00	
Refunds	43.75	
		34,777.75
Chief	675.00	
Engineers	500.00	
Clerk	50.00	
Chauffeurs	20,816.00	
Call Men	5,526.06	
Still Alarms	214.00	
Supt. of Fire Alarms	100.00	
Stationery and Supplies	147.15	
Telephone	158.76	
Lights	152.85	
Water	22.80	
Gas	12.94	
Laundry	102.65	
Postage and Express	12.11	
Repairs to Building	67.55	
Supplies, Building	289.58	
Fuel	647.90	
Gas and Oil	223.57	
Supplies, Fire Apparatus	267.05	
Repairs to Equipment	941.00	
Fire Apparatus, Equipment	2,108.00	
Fire Alarm, Radio	143.50	
Fire Alarm, Supplies and Repairs	1,435.79	
	34,614.26	
Transferred to 1950	73.94	
Transferred to Revenue	89.55	
		34,777.75

WEIGHTS AND MEASURES

Appropriation		649.25
Sealer	500.00	
Supplies	68.10	
Travel and Expense	22.50	
Transportation	27.00	
Labor	12.00	
Legal Advertisement	3.00	
Dues	2.00	
Postage	1.35	
Telephone	1.60	
	<hr/>	
	637.55	
Transferred to Revenue	11.70	
	<hr/>	
		649.25

MOTH

Appropriation		6,564.00
Superintendent	1,813.76	
Labor	1,124.00	
Telephone	67.67	
Travel and Expenses	10.00	
Legal Advt.	30.00	
Electricity	6.00	
Insurance	648.73	
Fuel	15.64	
Rent	159.96	
Insecticides	974.62	
Spraying	525.00	
Tools and Supplies	147.35	

Care and Maintenance of Equipment	935.28	
	<hr/>	
	6,458.01	
Transferred to Revenue	105.99	
	<hr/>	6,564.00

TREE WARDEN

Appropriation		7,162.00
Tree Warden	884.00	
Labor	3,957.65	
Tree Trimming	1,583.80	
Rent	159.96	
Equipment	195.00	
Care and Maintenance of Equipment	165.42	
Trucks and Teams	58.63	
Plants and Fertilizer	137.70	
	<hr/>	
	7,142.16	
Transfer to Revenue	19.84	
	<hr/>	7,162.00

FOREST WARDEN

Appropriation	755.00	
Transfer—Reserve Fund	147.35	
	<hr/>	902.35
Labor	745.50	
Equipment	2.72	
Gas, Oil and Supplies	154.13	
	<hr/>	902.35

CLAM COMMISSIONER

Appropriation		2,850.00
Clam Commissioner	2,100.00	
Deputies	360.00	
Gas and Oil	270.19	
Printing	42.00	
Legal Notice	8.00	
Repairs and Supplies	6.37	
	<hr/>	
	2,786.56	
Transferred to Revenue	63.44	
	<hr/>	
		2,850.00

SHELLFISH BENEFITS

Balance, January 1, 1949—		
Shellfish Benefits	669.11	
Balance, January 1, 1949—		
Shellfish Reimbursements	1,277.00	
Appropriation	4,000.00	
Receipts, Comm. of Mass.	1,650.00	
Refunds	66.99	
	<hr/>	
		7,663.10
Labor	4,454.00	
Gas and Oil	480.03	
Repairs and Supplies	363.88	
Insurance	101.57	
Seed	43.75	
Rental of Equipment	25.00	
	<hr/>	
	5,468.23	
Balance Forward to 1950	2,194.87	
	<hr/>	
		7,663.10

Health and Sanitation

HEALTH

Appropriation	14,971.00	
Transfer, Surplus Revenue	596.00	
Transfer, Reserve Fund	500.00	
Refund	14.44	
		16,081.44
Clerk	43.23	
Clerical	240.00	
Agent	437.61	
Milk Inspector	206.53	
Animal Inspector	116.64	
Slaughter Inspector	1,647.00	
Doctor, Child Hygiene	130.00	
Nurse, Child Hygiene	225.00	
Travel and Expenses	105.00	
Postage and Expense	7.02	
Services	22.50	
Advertising and Printing	22.47	
Office Supplies	71.86	
Telephone	68.04	
Garbage and Rubbish Disposal		
Labor	7,693.59	
Gas, Oil, Repairs to Equipment	643.56	
Garage Rent	180.00	
Insurance	278.98	
Disposal of Dead Animals	34.00	
Contagious Diseases	3,250.50	

Medical Supplies	5.50	
Milk Analysis	16.35	
Broadway Ave. Project	635.06	
	<hr/>	
	16,080.44	
Transferred to Revenue	1.00	
	<hr/>	
		16,081.44

TOWN DUMP

Appropriation		2,000.00
· Labor	1,999.00	
Transferred to Revenue	1.00	
	<hr/>	
		2,000.00

SEWER COMMITTEE

Balance, January 1, 1949		917.94
Clerical Services	2.00	
Balance Transferred to 1950	915.94	
	<hr/>	
		917.94

SEWERAGE SURVEY AND PLANS

Balance, January 1, 1949	6,000.00	
Receipts—Federal Government	10,915.73	
	<hr/>	
		16,915.73
Contract Payments		16,915.73

MOSQUITO CONTROL

Appropriation	1,000.00
Payment to Comm. of Mass.	1,000.00

BOUNTY ON SEALS

Appropriation	300.00	
Transfer—Reserve Fund	50.00	
	<hr/>	350.00
Bounties	345.00	
Transferred to Revenue	5.00	
	<hr/>	350.00

HIGHWAYS

Appropriation	33,673.00	
Refunds	47.13	
	<hr/>	33,720.13
Administration		
Superintendent	3,100.00	
Clerk	339.00	
Insurance	763.79	
Stationery and Supplies	111.75	
Telephone	191.61	

Trucks

Registration	12.00
Insurance	530.90
Gas and Oil	1,378.82
Equipment and Repairs	3,490.77
Exchange	1,413.85

Buildings

Equipment and Repairs	541.59
Fuel	475.23
Water	8.00
Lights	21.56
Insurance	100.75

General Expenses

Operators	6,457.70
Labor	3,779.00
Trucks and Teams	62.00
Rental of Equipment	280.50
Equipment and Repairs	3,011.37
Gravel and Stone	934.45
Highway Supplies	1,019.69
Tools and Supplies	308.52
Tar and Road Oils	4,035.32
Chloride and Salt	310.50
Traffic Signs and Supplies	242.36
Equipment Insurance	101.70

Other Expenses

Rent	180.00
Express	29.50
Dues	7.25

Transferred to Revenue

 33,239.48

 480.65

 33,720.13

SNOW REMOVAL

Appropriation		10,000.00
Labor	4,095.60	
Plows	846.00	
Teams	284.52	
Trucks	374.00	
Gas	336.47	
Sand	481.84	
Salt and Calcium Chloride	986.70	
Equipment Repairs	1,659.51	
Bulldozer	105.00	
	<hr/>	
	9,169.64	
Transferred to Revenue	830.36	
	<hr/>	
		10,000.00

CHAPTER 90 CONSTRUCTION 1948

Balance, January 1, 1949		13,176.62
Labor	3,395.31	
Equipment Rental	1,168.00	
Town Equipment Rental	1,946.41	
Sand and Gravel	236.51	
Stone	3,520.55	
Tar, Oil and Calcium	1,378.67	
Patch	32.75	
Catch Basins, Curb Inlets	48.00	
Supplies	36.07	
Drilling and Blasting	1,197.80	
Loam, Seed, Fertilizer	215.25	
	<hr/>	
	13,175.32	
Transferred to Surplus Revenue	1.30	
	<hr/>	
		13,176.62

CHAPTER 90 CONSTRUCTION 1949

Transfer—Surplus Revenue		15,250.00
Labor	2,960.27	
Equipment Rental	1,280.00	
Town Equipment Rental	1,656.98	
Pipe and Culvert	619.45	
Catch Basins, Curb Inlets	532.43	
Gravel and Loam	604.73	
Stone	4.10	
Bituminous Materials	6,704.43	
Supplies	46.89	
Surveys and Plans	25.00	
Grass Seed and Fertilizer	100.50	
	<hr/>	
	14,534.78	
Balance Forward to 1950	715.22	
	<hr/>	
		15,250.00

CHAPTER 90 MAINTENANCE

Transfer—Surplus Revenue		3,000.00
Labor	496.09	
Rental of Town Equipment	393.46	
Truck Hire	228.13	
Sand	151.88	
Stone	390.01	
Bituminous Material	1,340.43	
	<hr/>	
		3,000.00

GREAT NECK ROAD

Transfer—Surplus Revenue		3,339.00
Labor	634.89	
Gas	75.85	
Stone	824.33	
Bituminous Materials	1,525.33	
Truck Hire	260.25	
	<hr/>	
	3,320.65	
Transfer to Surplus Revenue	18.35	
	<hr/>	
		3,339.00

FARLEY AVENUE

Transfer—Surplus Revenue		4,000.00
Labor	818.80	
Rental of Equipment	1,203.48	
Gas and Oil	113.47	
Drainage	433.95	
Supplies	6.38	
Plans and Surveys	189.50	
	<hr/>	
	2,765.58	
Balance Forward to 1950	1,234.42	
	<hr/>	
		4,000.00

NORTH RIDGE ROAD

Balance, January 1, 1949		4,107.97
Engineer	307.76	

Labor	1,107.13	
Rental of Equipment	112.00	
Gas	98.50	
Pipe and Culvert	220.15	
Catch Basin Materials	587.20	
Supplies	5.81	
Stone, Sand and Gravel	579.83	
Bituminous Materials	677.08	
	<hr/>	
	3,695.46	
Balance Transferred to 1950	412.51	
	<hr/>	4,107.97

SAFFORD STREET

Balance, January 1, 1949		945.67
Labor	529.33	
Sand and Gravel	3.60	
Bituminous Material	129.08	
Cement	69.60	
Rental of Equipment	36.00	
Stone Work	128.80	
Guard Rail	49.16	
	<hr/>	
	945.57	
Transfer to Surplus Revenue	.10	
	<hr/>	945.67

STREET LIGHTING

Appropriation	6,500.00
Street Lights	6,500.00

Charities and Veterans Services

PUBLIC WELFARE

Appropriation	12,000.00	
Transfer—Surplus Revenue	6,000.00	
Transfer—Reserve Fund	1,500.00	
Refund	4.00	
	<hr/>	19,504.00
Chairman	150.00	
Members	300.00	
Agent	58.07	
Clerk	20.88	
Telephone	70.72	
Supplies	75.70	
Cash Allowances	6,380.25	
Other Cities and Towns	7,206.01	
Groceries and Provisions	2,902.47	
Rents	618.00	
Fuel and Electricity	471.93	
Medical and Medicine	561.45	
Laundry	10.36	
Clothing	57.25	
Transportation	25.60	
Board and Care	121.07	
	<hr/>	
	19,029.76	
Transferred to Surplus Revenue	474.24	
	<hr/>	19,504.00

AID TO DEPENDENT CHILDREN ADMINISTRATION

Appropriation	54.25
Transferred to Revenue	54.25

AID TO DEPENDENT CHILDREN AID

Appropriation	6,000.00
Cash Allowances	5,395.65
Transferred to Revenue	604.35
	<hr/> 6,000.00

OLD AGE ASSISTANCE ADMINISTRATION

Appropriation	2,728.45
Agent	1,742.10
Clerk	626.40
Postage	174.32
Travel	60.00
Telephone	55.28
	<hr/> 2,658.10
Transferred to Revenue	70.35
	<hr/> 2,728.45

OLD AGE ASSISTANCE, ASSISTANCE

Appropriation	58,000.00
Transfer—Surplus Revenue	10,000.00
Refunds	262.55
	<hr/> 68,262.55

Cash Allowances	66,218.02	
Other Cities and Towns	1,334.22	
	<hr/>	
	67,552.24	
Transferred to Surplus Revenue	710.31	
	<hr/>	68,262.55

U. S. GRANT AID TO DEPENDENT CHILDREN, ADM.

Balance, January 1, 1949	147.32	
Receipts	221.56	
	<hr/>	368.88
Agent	58.07	
Clerk	20.88	
	<hr/>	
	78.95	
Balance Transferred to 1950	289.93	
	<hr/>	368.88

U. S. GRANT AID TO DEPENDENT CHILDREN, AID

Balance, January 1, 1949	452.20	
Receipts	2,174.30	
	<hr/>	2,626.50
Cash Allowances	2,265.10	
Balance Transferred to 1950	361.40	
	<hr/>	2,626.50

U. S. GRANT OLD AGE ASSISTANCE, ADM.

Balance, January 1, 1949	294.20	
Receipts	2,071.62	
	<hr/>	2,365.82
Agent	1,161.40	
Clerk	417.84	
Travel	30.00	
Telephone	24.10	
	<hr/>	
	1,633.34	
Balance Transferred to 1950	732.48	
	<hr/>	2,365.82

U. S. GRANT OLD AGE ASSISTANCE, ASSISTANCE

Receipts	52,828.10
Cash Allowances	52,828.10

VETERANS' SERVICES

Appropriation	8,434.26	
Transfer, Surplus Revenue	4,093.91	
Transfer, Reserve Fund	2,500.00	
Refunds	100.00	
	<hr/>	15,128.17
Veterans' Agent	2,100.00	
Cash Allowances	9,390.25	
Medical and Medicine	1,831.90	
Burials	296.00	

Postage and Supplies	141.21	
Telephone	134.99	
Travel	67.66	
Insurance	10.54	
Burial Fees	4.00	
	<hr/>	
	13,976.55	
Transferred to Surplus Revenue	1,151.62	
	<hr/>	
		15,128.17

B. S. CABLE MEMORIAL HOSPITAL

Appropriation	2,500.00
Hospitalization	2,500.00

Schools and Libraries

EDUCATION

Balance, January 1, 1949	2,000.00	
Appropriation	174,960.00	
Receipts—Feoffees Grammar School	2,000.00	
Refunds	4.00	
	<hr/>	
		178,964.00
Superintendent	4312.50	
Clerk	1,917.00	
Truant Officer	270.00	
Census Taker	100.00	
Telephone	436.29	
Travel and Expense	400.00	

Office Supplies	76.83	
Teachers' Salaries	104,872.45	
Teaching Supplies	1,048.17	
Textbooks	2,638.48	
Janitors	11,263.80	
Fuel	4,884.88	
Electricity	1,171.74	
Operating Expenses	3,851.26	
Water	226.50	
Gas	412.55	
Transportation	13,769.00	
School Nurse	1,805.12	
School Doctor	650.00	
School Dentist	600.00	
Health Supplies	45.33	
Insurance	922.23	
In Service Training	569.04	
Vocational Education—Tuition	1,376.02	
Graduation Expenses	110.90	
Express and Trucking	123.00	
Americanization Classes—		
Salaries and Expenses	60.00	
War Service Retirement Fund	30.55	
Maintenance and Repairs—		
Buildings and Grounds	16,965.82	
New Equipment	2,297.18	
Advertising	26.88	
Services	54.00	
	<hr/>	
	177,287.52	
Balance Transferred to 1950	1,676.48	
	<hr/>	
		178,964.00

E. C. COWLES, SCHOLARSHIP

Receipts	250.00
Scholarships	250.00

LIBRARY

Appropriation		5,150.00
Librarian	1,700.00	
Assistant Librarian	900.00	
Books and Periodicals	1,316.97	
Janitor	480.00	
Maintenance, Building and Grounds	232.62	
Fuel	202.96	
Treasurer	175.00	
Electricity and Water	56.57	
	<hr/> 5,093.43	
Transferred to Revenue	56.57	
	<hr/>	5,150.00

Parks and Playgrounds

PARKS

Appropriation		2,111.00
Superintendent	75.00	
Labor	676.00	
Tree Trimming	600.00	
Plants and Bulbs	183.25	

Rent	159.96	
Maintenance of Equipment	67.98	
Tools and Supplies	36.50	
Water	24.00	
Truck Hire	4.50	
	<hr/>	
	1,827.19	
Transferred to Revenue	283.81	
	<hr/>	2,111.00

PLAYGROUNDS

Appropriation	1,868.00	
Refunds	109.12	
	<hr/>	1,977.12
Supervision	75.00	
Labor	1,347.00	
Tools and Supplies	255.40	
Repairs to Buildings and Grounds	61.68	
Maintenance of Equipment	36.82	
Rental, Bleachers	50.00	
Clerk	25.00	
Water	6.00	
Electricity	1.00	
	<hr/>	
	1,857.90	
Transferred to Revenue	119.22	
	<hr/>	1,977.12

PLAYGROUND EQUIPMENT AND IMPROVEMENT

Balance, January 1, 1949		317.61
Labor	57.00	
Equipment	65.22	
Rental of Equipment	67.50	
Maintenance of Equipment	1.51	
	<hr/>	
	191.23	
Balance Forwarded to 1950	126.38	
	<hr/>	
		317.61

PLAYGROUND RECREATION PROJECT

Appropriation		1,350.00
Instructors	994.68	
Transportation	250.00	
Supplies	105.32	
	<hr/>	
		1,350.00

Unclassified**MEMORIAL BUILDING**

Appropriation		4,755.00
Janitor	1,800.00	
Repairs—Buildings	1,112.44	
Fuel	821.73	
Supplies and Equipment	152.93	
Gas	149.39	
Water	38.60	
Electricity	36.12	

Maintenance of Grounds	17.00	
Repairs—Equipment	5.00	
Labor	10.50	
Truck Hire	10.00	
	<hr/>	
	4,153.71	
Transferred to Revenue	601.29	
	<hr/>	4,755.00

PENSIONS

Appropriation		4,097.00
Pensions	3,560.76	
Transferred to Revenue	536.24	
	<hr/>	4,097.00

CONTRIBUTORY PENSION SYSTEM

Appropriation	8,606.00
County of Essex, Assessment	8,606.00

TOWN CLOCK

Appropriation	75.00
Care and Maintenance	75.00

MEMORIAL DAY

Appropriation	840.00	
Transfer—Reserve Fund	4.32	
	<hr/>	844.32

Bands	475.00	
Flowers and Plants	204.00	
Flags	104.50	
Transportation	39.00	
Painting Markers	21.82	
	<hr/>	844.32

HONOR ROLL

Balance, January 1, 1949		90.34
Care and Maintenance	83.00	
Transferred to Revenue	7.34	
	<hr/>	90.34

IPSWICH HOUSING AUTHORITY

Balance, January 1, 1949		478.77
Supplies	19.53	
Travelling Expenses	5.50	
Express	2.22	
	<hr/>	27.25
Balance Transferred to 1950	451.52	
	<hr/>	478.77

R. T. CRANE, JR., PICNIC FUND PICNIC

Receipts		1,157.27
Candy	276.00	
Transportation	195.00	
Ice Cream	167.65	

Equipment	110.55	
Tents	100.00	
Labor	100.39	
Police, Life Guards	88.00	
Refreshments	62.75	
Supplies	37.43	
Printing	12.00	
Ice	7.50	
	<hr/>	1,157.27

UNPAID BILLS 1948

Appropriation	3,435.00	
Refund	133.25	
	<hr/>	3,568.25
Unpaid Bills 1948	3,435.48	
Transferred to Revenue	132.77	
	<hr/>	3,568.25

R. T. CRANE, JR., PICNIC FUND ADM.

Receipts	57.00
Administration Expense	57.00

RESERVE FUND

Appropriation	2,211.62	
Transfer Overlay Reserve	2,788.38	
	<hr/>	5,000.00
Transfers Finance Committee	4,201.72	
Transferred to Revenue	798.28	
	<hr/>	5,000.00

CEMETERIES

Appropriation	12,650.00	
Receipts—Perpetual Care	1,696.05	
Refunds	3.45	
	<hr/>	14,349.50
Superintendent	2,600.00	
Clerical	31.00	
Telephone	91.83	
Office Supplies	30.56	
Labor	7,881.00	
Equipment	129.82	
Maintenance of Equipment	903.15	
Plants, Loam, Fertilizer	492.26	
Insurance	340.72	
Tools and Supplies	123.48	
Fuel	86.00	
Water	48.00	
Team Hire	23.62	
Blasting	20.00	
Rent	30.00	
Tar and Road Oils	276.84	
Sand and Gravel	28.72	
Electricity	6.00	
Care of Lot	10.00	
	<hr/>	
	13,153.00	
Transferred to Revenue	1,196.50	
	<hr/>	14,349.50

SOLDIERS GRAVES

Appropriation	600.00
Labor	600.00

INTEREST AND MATURING DEBT**INTEREST**

Balance, January 1, 1949	1.75	
Appropriation	1,072.00	
	<hr/>	1,073.75
Interest Payments		1,073.75

MATURING DEBT

Appropriation	11,000.00
Note Payments	11,000.00

PREMIUM ON LOANS

Balance, January 1, 1949	8.75
Interest Payments	8.75

LIGHT HOUSE PROPERTY IMPROVEMENTS

Appropriation	1,500.00
Labor and Materials	121.50
Balance Forward to 1950	1,378.50
	<hr/>
	1,500.00

TOWN OF IPSWICH

Balance Sheet — December 31, 1949

GENERAL ACCOUNTS

ASSETS		LIABILITIES AND RESERVES	
Cash:		Tailings	1,038.18
In Banks and Office		Sale of Land of Low Value in Excess of Book Value	3.85
Accounts Receivable:		Dog Licenses Collected for County	2.40
Taxes:		Sale of Cemetery Lots Fund	2,934.00
Levy of 1946:		Highway Machinery Fund	8,017.69
Personal		Sale of Real Estate Fund	2,590.40
Levy of 1947:	46.68		14,586.52
Poll	34.00	Grants and Gifts:	
Personal	527.60	Federal:	
Real Estate	190.00	Aid to Dependent Children, Adm.	289.93
Levy of 1948:	751.60	Aid to Dependent Children, Aid	361.40
Poll	116.00	Old Age Assistance, Adm.	732.48
Personal	1,148.37		1,383.81
Real Estate	1,149.10	State and County:	
Levy of 1949:	2,413.47	Shellfish Reimbursement	2,194.87
Poll	107.86	Chapter 90 Construction 1949	715.22
Personal	5,165.20		2,910.09
Real Estate	35,819.30	Electric Light Meter	
Levy of 1949:	41,092.36	Guarantee Deposits	3,540.98
Poll		Electric Light Meter Guarantee	
Personal		Deposits—Interest Accrued	2,763.02
Real Estate			6,304.00
Motor Vehicle and Trailer Excise:			
Levy of 1947	367.08		
Levy of 1948	913.04		

Levy of 1949	3,444.29			Unexpended Balances:		12,164.49
			4,724.41	General		
Special Assessments:				Electric Light:		
Moth Added to Taxes			16.50	Construction	2,380.94	
				Operations	23,748.42	
Tax Title and Possessions:				Depreciation	26,041.08	
Tax Title A/R	6,538.66			Education A/R		52,170.44
Tax Possessions	5,657.99			Blue Cross Deductions		77.00
			12,196.65	Water:		4.66
Departmental:				Extensions	127.94	
Taxes on Estates of				Masconomet Road	624.92	
Deceased Persons	676.43			Softening Plant	44,741.81	
Town Property	404.00			Water Surplus	3,814.15	
Police	850.00					49,308.82
Health	1,327.79			Reserve Fund—Overlay Surplus		2,666.04
Highway	76.60			Overlays Reserved for Abatement		
Public Welfare	370.14			of Taxes:		
Aid to Dependent Children	894.75			Levy of 1946	46.68	
Old Age Assistance	3,904.09			Levy of 1947	751.60	
Veterans Services	388.70			Levy of 1948	2,433.45	
Cemetery	999.75			Levy of 1949	3,511.85	
			9,892.25			6,743.58
State and County Aid to Highways			4,769.57	Revenue Reserved Until Collected:		
Electric Light			27,873.13	Motor Vehicle and		
				Trailer Excise	4,724.41	
Water:				Special Assessments	16.50	
				Tax Title	6,538.66	
Water Liens Added to Taxes	967.68					

Water	11,087.03	12,054.71	Tax Possession	5,657.99
Underestimates 1949:			Departmental	9,815.25
Essex County Sanatorium			State and County Aid	
Tax—1949	3,183.06		to Highways	4,769.57
State Parks and			Electric Light	27,873.13
Reservations—1949	219.41		Water	12,054.71
County Tax	3,082.39			71,450.22
Retirement System Deductions—Deficit		6,484.86	Overestimate—1949	
		7.71	State Auditing Tax	769.23
			Surplus Revenue	106,259.15
		<u>\$326,798.05</u>		<u>\$326,798.05</u>

DEBT ACCOUNT

Net Funded or Fixed Debt	\$89,200.00		High School Loan 1935	\$36,000.00
			Water Mains Extension	
			Loan 1946	19,200.00
			Highway and Fire Equipment	
			Loan 1946	8,000.00
			Water Mains Extension	
			Loan 1948	8,000.00
			Masconomet Road Water	
			Extension Loan 1948	6,000.00
			Water Extension Loan 1938	4,000.00
			Additional Water Supply	
			Loan 1942	3,000.00
			Water Extension Loan 1949	5,000.00
	<u>\$89,200.00</u>			<u>\$89,200.00</u>

TRUST AND INVESTMENT ACCOUNTS

Trust and Investment Funds:

Cash and Securities:

In Custody of Treasurer	\$156,730.82
In Custody of Trustees	144,853.33

\$301,584.15

\$301,584.15

In Custody of Treasurer:

Cemetery Perpetual Care Fund	\$69,656.70
Richard T. Crane, Jr., Picnic Fund	31,929.96
Post-War Rehabilitation Fund	31,732.26
Eunice Caldwell Cowles Fund	10,161.17
Mark Newman Memorial Fund	5,127.35
Stabilization Fund	3,987.05
Mrs. William G. Brown Animal Fund	2,277.00
Marianna T. Jones Fund	875.39
John C. Kimball Fund	525.46
Martha I. Savory Fund	305.37
Dow Memorial Boulder Fund	153.11

In Custody of Trustees:

Manning School Fund	34,104.91
Feoffees Grammar School Fund	50,730.55
R. H. Manning Fund	16,340.91
Treadwell Library Fund	16,895.40
Burley Educational Fund	8,951.08
Heard Library Fund	8,593.29
Brown School Fund	3,231.39
Mrs. Abbey L. Newman Library Fund	2,253.87
Elizabeth R. Lathrop Fund	1,854.90
George Spiller Fund	1,812.05
Library Building Fund	84.98

\$301,584.15

REPORT
OF
STATE AUDIT
OF THE
BOOKS and ACCOUNTS
OF THE
Town of Ipswich



FOR THE PERIOD FROM DECEMBER 20, 1947
TO MARCH 4, 1949

STANLEY A. HULL & SON, PRINTERS
IPSWICH, MASS.

September 16, 1949

To the Board of Selectmen

Mr. Edwin H. Damon, Chairman

Ipswich, Massachusetts

Gentlemen:

I submit herewith my report of an audit of the books and accounts of the Town of Ipswich for the period from December 20, 1947 to March 4, 1949, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts.

Very truly yours,

Francis X. Lang,
Director of Accounts

Mr. Francis X. Lang
Director of Accounts
Department of Corporations and Taxation
State House, Boston

Sir:

In accordance with your instructions, I have made an audit of the books and accounts of the Town of Ipswich for the period from December 20, 1947, the date of the previous audit, to March 4, 1949, the following report being submitted thereon:

An examination and verification was made of the recorded financial transactions of the town as shown on the books of the departments receiving or disbursing money or committing bills for collection.

The town accountant's ledger accounts were analyzed and checked in detail. The receipts, as recorded, were checked with the treasurer's books, while the payments were compared with the treasury warrants approved by the selectmen. The appropriations and transfers, as entered, were checked with the town clerk's record of town meetings and with the finance committee's records of transfers authorized from the reserve fund.

A trial balance was taken off proving the accounts to be in balance, and a balance sheet, which is appended to this report, was prepared showing the financial condition of the town as of March 4, 1949.

The books and accounts of the town treasurer were examined and checked. The cash book additions were verified, the recorded receipts were compared with the accountant's books, with the records of the several departments collecting money for the town, and with other sources from which money is paid into the town treasury. The recorded payments were checked with the selectmen's warrants authorizing the treasurer to disburse town funds and with the accountant's ledger.

The cash balance on March 4, 1949 was proved by reconciliation of the bank balances with statements furnished by the banks of deposit, by examination of the savings bank book and securities making up a part of the cash balance, and by actual count of the cash in the office.

The payments on account of debt and interest were compared with the amounts falling due and by checking with the cancelled securities and coupons on file. The outstanding coupons were listed and reconciled with a statement furnished by the bank in which such funds are deposited.

The tax titles held by the town were listed from the records of the treasurer and all transactions pertaining thereto were verified, including a comparison with the records at the Registry of Deeds.

The transactions of the several trust and investment funds in the custody of the town treasurer, the treasurer of the library trustees, and the treasurer of the Manning School Fund were verified, the securities and savings bank books representing the investment of these funds were listed and the cash balances were reconciled.

The records of payroll deductions on account of federal taxes, the county retirement fund, and the Massachusetts Hospital Service, Inc., were examined and proved to the accountant's ledger controls.

The assessors' warrants for the commitment of taxes, motor vehicle and trailer excise, assessments, and water liens were checked with the detailed lists. The assessors' records of abatements granted were reconciled with the collector's books and the accountant's ledger.

The books and accounts of the town collector were examined and checked. The poll and property taxes, motor vehicle and trailer excise, and assessments outstanding according to the previous audit, as well as all subsequent commitments, were audited and checked to the warrants issued for their collection. The payments to the treasurer were checked to the treasurer's cash book, the recorded abatements were compared with the assessors' records of abatements granted, the amounts transferred to the tax title account were verified, and the outstanding accounts were listed and reconciled with the respective ledger accounts.

The commitments of departmental, municipal light, and water charges were examined and checked. The collections as recorded were compared with the payments to the treasurer, the abatements and discounts were verified, and the outstanding accounts were listed and proved with the accountant's ledger.

The outstanding tax, motor vehicle and trailer excise, assessment, departmental, municipal light, and water accounts were verified by mailing notices to a large number of persons whose

names appeared on the books as owing money to the town, the replies received thereto indicating that the accounts, as listed, are correct.

It is urged that prompt action be taken to secure settlement of the overdue tax, motor vehicle and trailer excise, and departmental accounts.

The financial accounts of the town clerk were examined. The records of dog and sporting licenses were checked, the payments to the State being compared with the receipts on file and the payments to the town treasurer being checked to the treasurer's cash book.

The surety bonds of the officials required by law to furnish them were examined and found to be in proper form.

The records of licenses and permits issued by the selectment and the health department were examined and checked, and the payments to the town treasurer were verified.

The records of receipts of the sealer of weights and measures and of the town weigher, of the police, school, and cemetery departments, as well as of all other departments collecting money for the town, were examined and checked. The payments to the treasurer were verified and the cash on hand in the several departments was proved by actual count.

There are appended to this report, in addition to the balance sheet, tables showing a reconciliation of the treasurer's cash, summaries of the tax, motor vehicle and trailer excise, assessment, tax title, tax possession, departmental, municipal light, and water accounts, as well as tables relative to the trust and investment funds.

For the co-operation extended by all the city officials during the progress of the audit, I wish, on behalf of my assistants and for myself, to express appreciation.

Respectfully submitted,

Herman B. Dine,

Assistant Director of Accounts

TOWN OF IPSWICH

Balance Sheet — March 4, 1949

GENERAL ACCOUNTS

ASSETS

Cash and Securities:

General \$153,046.56
 Electric Meter Guarantees,
 Special Deposit 6,070.28
 Veterans' Housing Rentals 896.00
 Veterans' Housing Special
 Deposit 934.00

\$160,946.84

Accounts Receivable:

Taxes:

Levy of 1945:
 Real Estate

\$ 68.40

Levy of 1946:
 Poll .

\$2.00

Personal

Property 101.94

LIABILITIES AND RESERVES

Payroll Deductions:

Federal Taxes \$1,740.40
 Retirement System 838.87
 Blue Cross 36.40

\$ 2,615.67

Tailings

1,038.18

Sale of Cemetery Lots Fund

2,844.00

Highway Machinery Fund

3,848.55

Sale of Real Estate Fund

1,100.00

Excess from Sale of Lands of

Low Value, Section 79,

Chapter 60, General Laws

3.85

Dog Licenses Due County

16.20

Veterans' Housing Rentals

1,830.00

Cemetery Perpetual Care Bequests

250.00

Trust Fund Income:

Real Estate	92.15	196.09	Cemetery Perpetual Care	\$312.50
Levy of 1947:			R. T. Crane, Jr., Picnic	258.35
Poll	\$ 60.00			
Personal			Federal Grants:	
Property	1,203.90		Aid to Dependent Children:	
Real Estate	1,902.68	3,166.58	Administration	\$ 68.37
Levy of 1948:			Aid	128.15
Poll	\$ 410.00			196.52
Personal			Old Age Assistance:	
Property	5,075.63		Administration	\$ 136.30
Real Estate	33,889.09	39,374.72	Assistance	3,303.69
Motor Vehicle and Trailer Excise:		42,805.79		3,439.99
Levy of 1947	\$ 636.09			
Levy of 1948	1,819.24			3,636.51
Levy of 1949	2,800.01		Federal Advance—	
		5,255.34	Survey and Plans	5,095.27
Special Assessments:			Electric Light Meter	
Moth:		26.00	Guarantee Deposits	3,382.98
Levy of 1948			Electric Light Meter Guarantee	
Tax Titles and Possessions:			Deposits Interest	2,687.30
Tax Titles	\$4,067.73		Unexpended Balances:	
Tax Possessions	5,657.99	9,725.72	General	\$28,361.95

Departmental:

Taxes on Estates of Deceased Persons	\$ 676.43
Rent of Town Property	1,144.00
Police	714.00
Health	1,656.51
Highway	86.10
Temporary Aid	871.60
Aid to Dependent Children	1,198.92
Old Age Assistance	3,947.47
Veterans' Services	1,975.47
School	676.00
Cemetery	999.75

Electric Light Department

Water Department:

Rates	\$4,059.28
Liens Added to Taxes:	
Levy of 1947	451.96
Levy of 1948	376.32

State and County Aid to Highways

Underestimates 1948:

State Parks and Reservations	\$ 72.54
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Electric Light:

Operations	\$14,857.35
Construction	3,436.85
Depreciation	54,802.25

73,096.45

Water:

Construction	47,796.31
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149,254.71

3,781.21

Reserve Fund—Overlay Surplus

Overlays Reserved for Abate- ments of Taxes:

Levy of 1945	\$ 68.40
Levy of 1946	196.09
Levy of 1947	3,166.58
Levy of 1948	3,131.10

6,562.17

Revenue Reserved Until Collected:

Motor Vehicle and Trailer Excise	\$5,255.34
Special Assessment	26.00
Tax Title	4,067.73
Tax Possession	5,657.99

TRUST AND INVESTMENT ACCOUNTS

Trust and Investment Funds
 Cash and Securities:
 In Custody of Treasurer
 In Custody of Trustees

\$157,842.16
 147,318.01

Eunice Caldwell Cowles Scholarship Fund	\$10,158.67
Mark Newman Memorial Fund	5,064.05
John C. Kimball Library Fund	518.98
Mrs. William G. Brown Animal Fund	2,248.90
Marianna T. Jones Fund	864.59
Richard T. Crane, Jr., Picnic Fund	33,504.15
Martha I. Savory Tree Fund	304.07
Dow Boulder Memorial Fund	151.22
Cemetery Perpetual Care Funds	69,378.81
Post-War Rehabilitation Fund	31,710.88
Stabilization Fund	3,937.84
Burley Educational Fund	8,787.81
Brown School Fund	3,230.14
Manning School Fund	33,350.70
R. H. Manning School Fund	16,108.20
Feoffees of The Grammar School of Ipswich	54,294.54
Heard Library Fund	8,483.31
Elizabeth R. Lathrop Library Fund	1,854.90
Library Building Fund	85.28
Miss Abby Newman Library Fund	2,200.37
George Spiller Library Fund	1,812.05
Treadwell Library Fund	17,110.71
	<hr style="border-top: 3px double black;"/>
	<hr style="border-top: 3px double black;"/>
	\$305,160.17

\$305,160.17

REPORTS
OF THE
Funds, Trusts, Trustees'
and Feoffees,
OF
IPSWICH, MASS.



FOR THE YEAR ENDING DECEMBER 31, 1949
and the
THREE HUNDRED AND SIXTEENTH YEAR
of the
TOWN'S INCORPORATION

STANLEY A. HULL & SON, PRINTERS

IPSWICH, MASS.

Town Accountant's Report

To the Citizens of Ipswich:

I submit herewith the annual reports of the following funds as compiled by their respective Treasurers. The securities and savings bank books representing the investment of the trust and investment funds in the custody of the treasurer, the treasurer of the library trustees, and the treasurer of the Manning School Fund have been examined and listed, the income being proved and the transfer to the town, as well as the disbursements, being verified.

BRAINARD C. WALLACE,

Town Accountant

Essex, ss.

Then personally appeared Brainard C. Wallace, Town Accountant of the Town of Ipswich, and made oath that the above statement made by him is true.

WALTER E. CALLAHAN,

Notary Public

My Commission expires February 27, 1954.

Report of Trust Fund Commissioners

To the Citizens of Ipswich:

The report of the Trust Fund Commissioners for the year 1949 is submitted herewith.

We have carried out our duties in accordance with the vote at the Annual Town Meeting, April 8, 1929, which created the Trust Fund Commission, and their responsibilities as further specified in the by-law passed at the Annual Town Meeting, held March 2, 1942.

Transactions affecting both the principal and interest of the funds coming under our jurisdiction will be found in detail in the report of the Town Treasurer in this Annual Town Report.

Respectfully submitted,

GEORGE C. PARSONS, *Chairman*

CHARLES E. GOODHUE, JR.

EDWARD J. MARCORELLE

Eunice Caldwell Cowles Fund

Balance. January 1, 1949		\$10,158.26
Income:		
Ipswich Savings Bank	\$ 2.91	
U. S. Treasury Bonds	250.00	
	<hr style="width: 100px; margin: 0 auto;"/>	252.91
		<hr style="width: 100px; margin: 0 auto;"/>
		\$10,411.17
Paid for Scholarship in 1949		250.00
		<hr style="width: 100px; margin: 0 auto;"/>
Balance, December 31, 1949		\$10,161.17
		<hr style="width: 100px; margin: 0 auto;"/> <hr style="width: 100px; margin: 0 auto;"/>

SECURITIES COMPRISING FUND

Two (2) \$5,000.00 Series G. War		
Savings Bonds	\$10,000.00	
On deposit Ipswich Savings Bank	161.17	
	<hr style="width: 100px; margin: 0 auto;"/>	\$10,161.17
		<hr style="width: 100px; margin: 0 auto;"/> <hr style="width: 100px; margin: 0 auto;"/>

JOHN E. GRANT,

Treasurer

Mrs. William G. Brown Fund

The Town of Ipswich in Trust, the income to be used under the direction of the Selectmen by the Agent of the Society of the Prevention of Cruelty to Animals.

Balance, January 1, 1949	\$ 2,221.14
Income: Ipswich Savings Bank	55.86

Balance, December 31, 1949	<u>\$ 2,277.00</u>
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On deposit Ipswich Savings Bank, December 31, 1949	<u><u>\$ 2,277.00</u></u>
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JOHN E. GRANT,

Treasurer

Dow Boulder Memorial Fund

Balance, January 1, 1949	\$ 149.36
Income: Ipswich Savings Bank	3.75

Balance, December 31, 1949	<u>\$ 153.11</u>
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On deposit Ipswich Savings Bank, December 31, 1949	<u><u>\$ 153.11</u></u>
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JOHN E. GRANT,

Treasurer

Marianna T. Jones Fund

Balance, January 1, 1949	\$ 853.93
Income: Ipswich Savings Bank	21.46
	<hr/>
Balance, December 31, 1949	\$ 875.39
	<hr/> <hr/>
On deposit Ipswich Savings Bank, December 31, 1949	\$ 875.39

JOHN E. GRANT,

Treasurer

John C. Kimball Fund

The Town of Ipswich, Trustee under the will of John C. Kimball, income to be used for the purchase of books for the Ipswich Public Library.

Balance, January 1, 1949	\$ 512.58
Income: Ipswich Savings Bank	12.88
	<hr/>
	\$ 525.46
	<hr/> <hr/>
On deposit Ipswich Savings Bank, December 31, 1949	\$ 525.46
	<hr/> <hr/>

JOHN E. GRANT,

Treasurer

Mark Newman Memorial Fund

Balance, January 1, 1949	\$ 5,001.54
Income: Ipswich Savings Bank	125.81
	<hr/>
	\$ 5,127.35
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On deposit Ipswich Savings Bank, December 31, 1949	 \$ 5,127.35
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JOHN E. GRANT,

Treasurer

Richard T. Crane, Jr., Picnic Fund

Balance, January 1, 1949		\$33,200.34
Income:		
Ipswich Savings Bank	\$ 90.81	
Stocks and Bonds	1,297.43	
	<hr/>	1,388.24
		<hr/>
		\$34,588.58
Expenditures:		
Picnic	\$1,157.27	
New England Trust Co.	57.00	
	<hr/>	1,214.27
		<hr/>
Balance, December 31, 1949		\$33,374.31
		<hr/> <hr/>

SECURITIES COMPRISING FUND

20 Shares Crown Cork & Seal No. 2 Pfd	\$ 1,016.36
20 Shares Eastern Gas & Fuel 4½ Pfd.	1,972.67
5 Shares American Tel. & Tel.	968.56
50 Shares Commonwealth Edison	1,699.02
30 Shares Chesapeake & Ohio	1,730.05
50 Shares Loews Inc.	1,563.40
15 Shares Fidelity Phoenix Fire Inc.	932.55
\$5,000.00 U.S.A. Treas. Series G. 2½	5,000.00
\$5,000.00 U.S.A. Treas. 2½'s	5,000.00
10 Shares International Paper 4% Pfd.	1,027.72
20 Shares First National Bank of Boston	1,013.27
20 Shares North American Co.	831.26
80 Shares Virginia Elec. & Power Co. Common	1,395.61
15 Shares Phillips Petroleum Co. Common	895.28
15 Shares Standard Oil Co. of Calif. Common	1,004.03
15 Shares C. I. I. Financial Corp. Common	888.08
15 Shares First Nat'l Stores Inc. Common	985.28
75/100 ths Standard Oil Co. of Calif. (Dividend Share)	
3 Shares West Kentucky Coal Co. (Dividend Share)	
7 Shares The Kansas Power & Lt. Co. (Dividend Share)	
2/4 Shares The Kansas Power & Lt. Co. (Dividend Share)	
On deposit Ipswich Savings Bank	4,006.82
Lost from sale of Stock	1,444.35
	<hr/>
	\$33,374.31
	<hr/>

JOHN E. GRANT,

Treasurer

Martha I. Savory Fund

Balance, January 1, 1949	\$ 302.79
Income: Ipswich Savings Bank	2.58
	<hr/>
Balance, December 31, 1949	<u>\$ 305.37</u>

SECURITIES COMPRISING FUND

On deposit Ipswich Savings Bank, December 31, 1949	\$ 105.37
This Fund also includes two (2) shares Western Union Telegraph Stock per value \$200.00	200.00
	<hr/>
Balance, December 31, 1949	<u>\$ 305.37</u>

JOHN E. GRANT,
Treasurer

Post War Rehabilitation Fund

Transferred by vote of Town Meeting held March 6, 1944:	
Surplus Revenue	\$32,000.00
Electric Light Operations	18,000.00
	<hr/>
	<u>\$50,000.00</u>
Balance, January 1, 1949	\$31,690.13
Dividend: Ipswich Savings Bank	42.13
	<hr/>
	<u>\$31,732.26</u>

SECURITIES COMPRISING FUND

30 M U. S. Treasury Savings Notes, Series C	\$30,000.00
On deposit Ipswich Savings Bank	1,732.26
	<hr/>
	<u>\$31,732.26</u>

JOHN E. GRANT,

*Treasurer***Stabilization Fund**

Transferred by vote of Town Meeting held by
adjournment April 1, 1946:

Surplus Revenue	\$ 3,750.00
	<hr/>
Balance, January 1, 1949	\$ 3,889.23
Income: Ipswich Savings Bank	97.82
	<hr/>
Balance, December 31, 1949	\$ 3,987.05
	<hr/>
On deposit Ipswich Savings Bank, December 31, 1949	<u>\$ 3,987.05</u>

JOHN E. GRANT,

Treasurer

Cemetery Trust Funds

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Adams, John P.	\$100.00	\$101.36	\$ 2.50	\$ 3.00	\$100.86
Allen, Prince A.	250.00	255.57	6.31	3.00	258.88
Anderson, Pauline H.	100.00	100.73	2.49	2.50	100.72
Andrews	150.00	378.30	9.38	9.50	378.18
Andrews, Reuben	100.00	100.93	2.49	2.50	100.92
Appleton, Francis R.	400.00	405.71	10.02	12.00	403.73
Appleton, General James	250.00	329.95	8.16	10.00	328.11
Archer, Nathaniel	100.00	117.76	2.92	3.50	117.18
Atkinson, Walter S.	50.00	50.91	1.24	1.50	50.65
Atkinson, Wesley B.	50.00	50.23	1.22	1.25	50.20
Bailey, Elizabeth A.	50.00	56.24	1.37	3.00	54.61
Bailey, Mabel L. Sullivan & Julia A. Jewett	150.00	151.24	3.75	3.00	151.99
Baker & Dixon	90.00	133.87	3.33	3.50	133.70
Baker, Alfred	50.00	50.00	1.22	1.22	50.00
Baker, Charles H.	175.00	193.81	4.83	6.50	192.14
Baker, Isabelle	150.00	152.94	3.79	3.50	153.23
Eaker, John	150.00	152.87	3.79	4.00	152.66
Baker, Samuel H.	50.00	50.23	1.22	1.25	50.20
Bamford, Charles W.	50.00	50.23	1.22	1.45	50.00
Bamford, Robert T.	50.00	50.23	1.22	1.45	50.00
Barber, M. E.	50.00	99.51	2.45	2.50	99.46
Barker, G. A. & Austin L. Lord	100.00	100.49	2.57	2.50	100.56
Barnard, Kate S.	200.00	201.29	4.88	5.50	200.67
Barton, A. J.	75.00	98.92	2.44		101.36
Baxter, Emma	75.00	75.00	1.84	1.84	75.00
Baxter, Nellie E.	50.00	50.23	1.22	1.45	50.00
Benedix, Albin	100.00	100.94	2.49	3.00	100.43
Berry, Charles S.	10.00	113.51	2.77	4.00	112.28
Everidge, John	150.00	151.49	3.74	3.50	151.73
Birch	50.00	52.58	1.28	2.00	51.86
Blake, John A.	200.00	200.28	4.97	5.00	200.15
Blake, John H.	100.00	125.79	3.13	3.00	125.92
Blake, John H. (Flowers)	100.00	126.68	3.15	3.00	126.83
Blake, Samuel	100.00	184.54	4.58	5.00	184.12
Blenkhorn, Mary	100.00	100.15	2.47	2.50	100.12
Blood, Samuel	50.00	77.25	1.90	2.00	77.15
Bolles, Chester A.	75.00	75.50	1.86	2.00	75.36
Bomer, Caroline E.	100.00	141.62	3.51	4.50	140.63
Bond, Hannah S.	75.00	78.22	1.93	2.00	78.15

Name of Fund	Original Balance		Income	Expended	Balance
	Bequest	Jan. 1			Dec. 31
Bone, Alice H.	50.00	50.16	1.22	1.25	50.13
Boone, Rev. Daniel	100.00	100.48	2.48	2.50	100.46
Bournazos, Stephen	100.00	100.94	2.49	2.00	101.43
Bouzianis, James	150.00	151.56	3.76	3.50	151.82
Bowen, Mary E.	50.00	50.64	1.24	1.50	50.38
Boynton, Warren	50.00	50.29	1.23	1.50	50.02
Bray, Patience H.	100.00	135.95	3.37	3.50	135.82
Brocklebank, Eunice	50.00	50.00	1.22	1.22	50.00
Brocklebank, Jeremiah	50.00	50.03	1.22	1.25	50.00
Brocklebank, William	50.00	50.03	1.22	1.25	50.00
Brown, Aaron F.	50.00	144.52	3.52	4.50	143.54
Brown, Benjamin C.	100.00	135.35	3.30		138.65
Brown, Charles E.	150.00	165.03	4.01	3.50	165.54
Brown, Everett K. & Margaretta	100.00	119.41	2.96	3.50	118.87
Brown, E. Newton	100.00	100.49	2.48	2.97	100.00
Brown, Gardner A.	200.00	204.56	5.03	5.00	204.59
Brown, George	50.00	52.76	1.29	1.75	52.30
Brown, George B.	200.00	208.13	5.10	5.50	207.73
Brown, H. B.	75.00	95.62	2.36	2.25	95.73
Brown, John A.	150.00	156.08	3.87	5.00	154.95
Brown, John Allen	100.00	162.25	4.03	4.50	161.78
Brown, John B.	100.00	159.83	3.97	4.50	159.30
Brown, John H.	125.00	138.26	3.43	4.00	137.69
Brown, John M.	100.00	103.83	2.57	3.00	103.40
Brown, Lucy H.	100.00	236.71	5.89	6.00	236.60
Brown, Thomas	100.00	134.23	3.33	5.00	132.56
Brown, William G.	100.00	210.02	5.12	6.00	209.14
Buckley, Arthur	50.00	50.23	1.24	1.47	50.00
Bumpus, Henry W.	150.00	150.23	3.73	3.50	150.46
Burke, Michael	100.00	100.45	2.48	2.50	100.43
Burnham, Arthur F.	150.00	150.98	3.74	3.00	151.72
Burnham, John A.	75.00	94.36	2.33	2.25	94.44
Burnham, Newell	100.00	100.48	2.48	2.50	100.46
Burnham, William F.	100.00	100.39	2.47	2.50	100.36
Byrd, Olive	100.00	102.56	2.53	2.75	102.34
Brown, Mrs. Frederick A. Fd.	150.00	150.00	3.72	3.72	150.00
Bailly, Elizabeth Fd.	100.00	100.20	2.47	1.50	101.17
Burnham, William H., Jr.	150.00	150.31	3.73	3.73	150.31
Barron, Mrs. John	100.00	100.00	2.47	2.47	100.00
Caldwell, Colonel Luther	100.00	100.27	2.48	2.25	100.50
Caldwell	100.00	179.19	4.40	4.00	179.59
Caldwell, Eben	100.00	141.01	3.50	4.00	140.51
Caldwell, F. H.	50.00	58.26	1.43	1.50	58.19
Caldwell, Jennet F.	150.00	369.54	9.11	12.50	366.15
Caldwell, Luther	100.00	100.23	2.48	2.50	100.21
Caldwell, Sylvanus	100.00	128.37	3.18	3.50	128.05
Caldwell, Watson H.	75.00	110.60	2.74	2.50	110.84
Cameron, Margaret	50.00	50.03	1.22	1.25	50.00

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Campbell, Donald	100.00	100.66	2.49	2.50	100.65
Campbell, Katherine	100.00	100.66	2.49	2.50	100.65
Canney, Sylvanus F.	100.00	114.36	2.83	2.50	114.69
Carey, Michael	100.00	100.48	2.48	2.50	100.46
Carpenter, E. M.	75.00	76.00	1.87	1.75	76.12
Caverly	100.00	124.83	3.08	3.00	124.91
Chalmers, James	100.00	102.23	2.52	3.00	101.75
Chalmers, Charles M.	100.00	125.10	3.10	3.00	125.20
Chapman, Clifford F.	100.00	100.00	2.47	2.47	100.00
Chapman, Edward L.	50.00	50.03	1.22	1.25	50.00
Chapman, Thomas T.	50.00	52.07	1.27	2.00	51.34
Chapman, William A.	50.00	50.03	1.22	1.25	50.00
Choate, Henry	50.00	50.03	1.22	1.25	50.00
Choate, John	75.00	77.33	1.89	2.50	76.72
Choate, Jonathan L.	150.00	205.96	5.02	5.00	205.98
Christian, Florence	50.00	50.03	1.22	1.25	50.00
Cilley, John D.	100.00	167.34	4.05	4.50	166.89
Clarke, Catherine	100.00	214.25	5.23	6.00	213.48
Clarke, Daniel	100.00	169.19	4.20	4.50	168.89
Clarke, Phillip E.	150.00	165.72	4.01	4.50	165.23
Coburn	200.00	570.60	14.12	12.50	572.22
Coburn, Lucy C.	200.00	585.85	14.66	11.00	589.51
Cogswell	200.00	740.53	18.27	15.50	743.30
Cogswell, E. & T. F.	100.00	123.58	3.05	4.50	122.13
Collins, Abbie	50.00	50.03	1.22	1.25	50.00
Comeau, Eddie	75.00	75.60	1.86	1.75	75.71
Comeau, George A.	75.00	81.88	2.01	7.00	76.89
Conant, Cora B.	50.00	50.03	1.22	1.25	50.00
Conant, Florence L.	50.00	50.00	1.22	1.22	50.00
Condon, Thomas E.	150.00	154.98	3.83	3.50	155.31
Cook, Jennie B.	50.00	50.23	1.23	1.25	50.21
Cock, John	50.00	61.59	1.50	2.00	61.09
Cowles, Eunice Caldwell	300.00	497.70	12.30	12.00	498.00
Cowperthwaite, Elmer S.	100.00	100.74	2.48	2.50	100.72
Cowperthwaite, Gladys	50.00	50.12	1.22	1.25	50.09
Crane, Florence H.	175.00	175.40	4.36	4.00	175.76
Critchley, W. W.	50.00	50.09	1.22	1.25	50.06
Crossley, Harry	50.00	50.04	1.22	1.26	50.00
Crossman, Charles H.	100.00	100.49	2.48	2.25	100.72
Crossman, Claude L.	150.00	165.72	4.11		169.83
Cutler, Charles	100.00	201.39	4.90	4.50	201.79
Cynkus, Anthony	150.00	151.03	3.75	3.00	151.78
Czupryna, Stanley	150.00	151.37	3.76	3.00	152.13
Cromar, Wallace S.	100.00	100.73	2.49	2.00	101.22
Damon, Edwin H.	100.00	123.95	3.07	3.50	123.52
Damon, Harry K. & Robert W. Bolles	150.00	160.31	3.88	3.50	160.69
Davidson, Sarah Goodhue	50.00	50.74	1.24	1.25	50.73
Davis, Edward	100.00	101.97	2.52	3.50	100.99
Davis, Harry O.	150.00	150.28	3.73	3.50	150.51

Name of Fund	Original Bequest	Balance Jan. 1	Income	Balance Expended	Balance Dec. 31
Davis, Hulda	100.00	105.41	2.61	6.00	102.02
Dawson	100.00	160.96	3.89	4.50	160.35
Day, Charles G.	100.00	101.48	2.51	2.50	101.49
Dobson, Clara B.	100.00	105.45	2.61	5.00	103.06
Dodge, Grace M.	100.00	107.30	2.64	3.50	106.44
Dodge, Harry K.	100.00	206.69	5.04	5.50	206.23
Dodge, Ignatius	150.00	150.43	3.72	3.00	151.15
Dodge, James P.	50.00	51.20	1.25	2.00	50.45
Dodge, John A.	100.00	100.44	2.48	2.50	100.42
Dodge, Martha A.	50.00	50.13	1.22	1.25	50.10
Dodge, Richard F.	100.00	222.62	5.43	5.50	222.55
Donlon, Patrick	40.00	43.17	1.05	1.50	42.72
Dorr, Abbie J.	75.00	76.75	1.89	2.00	76.64
Doughty, Howard N.	50.00	50.27	1.23	1.50	50.00
Douglas, John W.	100.00	101.56	2.51	2.75	101.32
Dow, Arthur & Minnie	100.00	101.39	2.50	3.89	100.00
Dow, David F.	100.00	100.86	2.49	3.35	100.00
Downie, Susan L.	100.00	114.64	2.84	3.50	113.98
Duckworth, William	150.00	213.54	5.31	6.00	212.85
Dudley, Josiah	100.00	139.26	3.45	4.00	138.71
Dunham, Bessie	50.00	50.66	1.24	1.90	50.00
Dunnells, Mary R.	75.00	75.00	1.85	1.85	75.00
Durgin, Sarah E.	100.00	156.24	3.88	4.00	156.12
Dziadul, Anna	150.00	150.88	3.73	3.50	151.11
Ellis, George W.	150.00	151.44	3.76	3.50	151.70
Ellsworth, Benjamin	100.00	105.75	2.61	3.00	105.36
Emerton, Fred	150.00	150.27	3.73	3.50	150.50
Erickson, Albin	150.00	150.53	3.73	3.50	150.76
Estes	150.00	150.31	3.73	4.00	150.04
Everitt, Helen	100.00	100.48	2.48	2.50	100.46
Fall, George	75.00	75.00	1.83	1.83	75.00
Fall, William H.	100.00	100.37	2.48	2.85	100.00
Farley	100.00	224.05	5.47	5.50	224.02
Farley, Eunice & Elizabeth	50.00	68.35	1.68	2.00	68.03
Farley, George E.	100.00	105.69	2.61	3.50	104.80
Farley, Nathaniel R.	100.00	112.68	2.79	3.50	111.97
Farley, Pauline T.	100.00	153.98	3.82	4.00	153.80
Fellows, Abbie M.	150.00	151.33	3.75	4.00	151.08
Fellows, Alonzo B.	150.00	151.13	3.75	3.50	151.38
Fellows, Daniel H.	100.00	125.73	3.11	4.00	124.84
Fields, Mary M.	50.00	101.03	2.50	2.50	101.03
Flenning, Mary E. & Winifred M. Millard	50.00	50.13	1.22	1.35	50.00
Flitner, Isaac	150.00	150.74	3.75	4.00	150.49
Foss, Eliza A.	50.00	50.00	1.22	1.22	50.00
Foss, John C.	100.00	101.49	2.52	2.75	101.26
Foster, Benjamin F.	100.00	128.17	3.17	3.00	128.34
Foster, Cyrus	50.00	50.13	1.22	1.25	50.10
Foster, Mary A.	50.00	50.13	1.22	1.25	50.10

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Name of Fund	Original Bequest	Balance Jan. 1	Income	Balance Expended	Balance Dec. 31
Foster, Richard R.	100.00	101.28	2.51	3.00	100.79
Fraser, Nora	50.00	50.00	1.22	1.22	50.00
Fraser, William	100.00	100.00	2.47	2.47	100.00
Galbraith, John	100.00	101.95	2.52	3.50	100.97
Galbraith, John & Mary C. (Flowers)	100.00	139.97	3.57	4.00	139.54
Gallagher, James E.	100.00	102.28	2.53	3.00	101.81
Gallagher, John	150.00	157.05	3.90	4.00	156.95
Gallagher, Thomas	150.00	155.25	3.85	4.00	155.10
Garrette, Mrs. Harry W. E.	100.00	100.00	2.47	2.00	100.47
Giddings	100.00	233.61	5.81	5.50	233.92
Giddings, Charles W.	150.00	210.03	5.22	5.00	210.25
Gilmore, George H.	50.00	88.86	2.19	2.00	89.05
Gilmore, Robert	200.00	431.76	10.66	8.00	434.42
Glaser, Richard R.	50.00	50.15	1.22	1.37	50.00
Goodhue, Charles E.	100.00	100.42	2.48	2.90	100.00
Goodhue, John W.	100.00	113.97	2.82	3.50	113.29
Goodhue, Samuel J.	50.00	65.03	1.60	2.50	64.13
Goodwin, Silas Henry	100.00	103.58	2.56	3.00	103.14
Gordon, Lillian L.	100.00	100.31	2.48	2.79	100.00
Goss, Charles H.	50.00	50.16	1.22	1.38	50.00
Gould, William P. & Arthur W.	100.00	191.32	4.75	4.00	192.07
Gove, Mary E.	150.00	150.47	3.73	4.00	150.20
Grant, Daniel A.	50.00	50.13	1.22	1.25	50.10
Gove, Robert	50.00	50.13	1.22	1.25	50.10
Gray, Elizabeth	150.00	154.84	3.85	8.00	150.69
Grant, Ephraim	50.00	50.13	1.22	1.35	50.00
Gray & Gracey	100.00	100.05	2.47	2.50	100.02
Greasley, William D.	50.00	50.15	1.22	1.25	50.12
Green, George H.	100.00	100.00	2.47	2.47	100.00
Grew, Mrs. William	100.00	100.49	2.48	2.50	100.47
Griffin, James	100.00	142.05	3.52	3.75	141.82
Gwinn, Sarah M.	50.00	50.13	1.22	1.35	50.00
Gillis, Alexander	100.00	100.00	2.47	2.47	100.00
Greenhalgh, Harold	100.00	101.25	2.51	2.50	101.26
Hanson, Martha E.	200.00	383.28	9.55	9.50	383.33
Hardy, Lois	100.00	106.30	2.63	3.50	105.43
Harris, Daniel R.	100.00	100.00	2.47	2.47	100.00
Harris, Moses	100.00	103.30	2.55	3.50	102.35
Harris, Susan M.	100.00	100.49	2.48	2.50	100.47
Harris, William J. & Emma A. Dodge	100.00	113.01	2.80	3.00	112.81
Hart, George	100.00	100.23	2.48	2.50	100.21
Haskell, George	300.00	562.69	14.04	9.00	567.73
Haskell, Mary	50.00	59.55	1.46	2.50	50.00
Haskell, William & Abigail	50.00	50.00	1.22	1.22	50.00
Hawkes, William W.	100.00	108.57	2.68	3.50	107.75
Hayes, Rebecca G.	50.00	50.08	1.22	1.25	50.05

Name of Fund	Original Bequest	Balance Jan. 1	Income	Balance Expended	Balance Dec. 31
Hayes, Smith E.	50.00	50.08	1.22	1.25	50.05
Healey, J. B.	150.00	151.03	3.75	3.00	151.78
Heard, William	100.00	138.02	3.42	4.00	137.44
Hebb, Horace & Wellman Hawkes	150.00	151.03	3.75	3.00	151.78
Hibbert, Martha	50.00	50.08	1.22	1.25	50.05
Hill, John H.	100.00	100.28	2.48	2.25	100.51
Hills, Lillian C.	100.00	105.47	2.61	2.50	105.58
Hills, Sarah	75.00	76.05	1.87	1.50	76.42
Hodgkins, Caroline E.	50.00	50.00	1.22	1.22	50.00
Hodgkins, Daniel L.	54.34	55.44	1.35	1.50	55.29
Hodgkins, George E.	150.00	152.02	3.77	3.25	152.54
Holland, Thomas	100.00	188.13	4.67	5.00	187.80
Holmes, Henry S.	50.00	116.08	2.87	3.50	115.45
Hood, Robin	150.00	151.73	3.76	3.50	151.99
Horton, Joseph I.	100.00	100.53	2.48	2.50	100.51
Hovey	100.00	199.81	4.97	5.00	199.78
Howard, Martha P.	50.00	50.46	1.23	1.25	50.44
Howard, Stanley	100.00	100.23	2.48	2.50	100.21
Howe, Emerson	100.00	149.99	3.72	4.50	149.21
Howe, Theodore C.	100.00	205.57	5.11	5.50	205.18
Hubbard, Aaron W.	75.00	76.14	1.87	3.00	75.01
Huckins, J. A.	100.00	128.43	3.18	3.00	128.61
Huckins, Joseph A. (Flowers)	100.00	110.57	2.73		113.30
Huckins, Nellie Bancroft	100.00	117.38	2.90		120.28
Hugard, Grace M.	100.00	102.98	2.55	3.00	102.53
Hudgens, Seymour I.	100.00	100.03	2.47	2.50	100.00
Hunt, Lucy A.	100.00	140.80	3.49	3.50	140.79
Hurcomb, Thomas	50.00	50.15	1.22	1.25	50.12
Hutchinson, Lester H.	200.00	202.62	5.05	3.50	204.17
Iwic, Michelina	100.00	100.23	2.47	2.50	100.20
Isley, Florence	50.00	50.65	1.24	1.00	50.89
Jenkins, Rees	75.00	100.83	2.49	2.50	100.82
Jewett, Edward W.	100.00	105.54	2.61	3.00	105.15
Jewett, L. S. & E. B.	250.00	349.23	8.70	9.00	348.93
Jewett, Nathan	275.00	281.17	7.00	6.00	282.17
Jodrey, Albert	100.00	100.33	2.48	2.50	100.31
Johnson, Adolph	150.00	151.31	3.75	4.00	151.06
Johnson, John A.	100.00	150.61	3.74	4.00	150.35
Johnson, Joseph	50.00	50.00	1.22	1.22	50.00
Jordan, Robert J.	100.00	100.39	2.48	2.75	100.12
Johnson, Arthur W. Est.	500.00	500.00	12.47	12.00	500.47
Karol, Stanley M.	150.00	150.98	3.74	3.00	151.72
Kelly, Charles M.	100.00	100.24	2.48	2.50	100.22
Kennedy, Ethel L.	100.00	122.50	3.03	3.00	122.53
Kendall, James H.	100.00	162.27	4.03	3.50	162.80
Kimball, Charlotte M.	100.00	119.00	2.95	3.50	118.45

Name of Fund	Original Balance		Income	Expended	Balance
	Bequest	Jan. 1			Dec. 31
Kimball, Eben	100.00	300.48	7.48	8.00	299.96
Kinsman	50.00	93.58	2.31	2.25	93.64
Kinsman, George	100.00	232.11	5.77	6.00	231.88
Kimball, Harriet L.	100.00	267.34	6.65	6.75	267.24
Kimball, John C.	300.00	347.11	8.65	7.50	348.26
Kimball, John C.	100.00	100.33	2.48	2.50	100.31
Kimball, N. S. & Eben	100.00	100.33	2.48	2.81	100.00
Kimball, William	75.00	76.13	1.87	2.25	75.75
Kinsman, Aaron	50.00	54.02	1.32	1.25	54.09
Kinsman, Gustavus	100.00	101.31	2.50	3.00	100.81
Kinsman, J. Farley	100.00	204.60	5.08	4.50	205.18
Kinsman, Joanna	100.00	156.72	3.90	4.00	156.62
Kinsman, William H.	100.00	123.66	3.06	3.50	123.22
Kinsman, William	166.60	188.88	4.59	4.50	188.97
Kippen, Florence M. & Sadie P. Goldthrop	100.00	100.10	2.47	2.50	100.07
Kmieck, Stanley	100.00	101.16	2.50	2.50	101.16
Kobas, Adam	150.00	150.73	3.74	3.25	151.22
Kozacki, Julia	150.00	151.12	3.75	3.50	151.37
Lakeman, Charlotte L.	100.00	100.65	2.49	2.50	100.64
Lakeman, Hardy	50.00	50.13	1.22	1.25	50.10
Lakeman, Martha	50.00	98.81	2.44	2.50	98.75
Lakeman, Maxwell	100.00	105.70	2.61	3.50	104.81
Lamson, John B.	50.00	96.26	2.35	2.50	95.11
Lane, Doris M. & Sybil M. Todd & Kathleen Meserve	100.00	100.73	2.49	2.00	101.22
Lane, John	50.00	50.13	1.22	1.25	50.10
Langdon, Mary S.	150.00	150.73	3.74	3.00	151.47
Lathrop, Edwin C.	100.00	106.97	2.64	2.50	107.11
Lavolette, William H.	150.00	153.19	3.80	3.00	153.99
Lawson, Beda C.	150.00	151.49	3.76	3.50	151.75
Lay, Elsie M.	100.00	101.46	2.51	2.75	101.22
Lazaropoulos, Pamogiota	100.00	100.48	2.48	2.00	100.96
Lemieux, Achelle	100.00	100.28	2.48	2.76	100.00
Lindberg, Marcius	50.00	50.22	1.23	1.25	50.20
Lord, Aaron	75.00	80.71	1.99	1.75	80.95
Lord, Asa	50.00	54.93	1.34	1.75	54.52
Lord, Caroline E.	100.00	108.63	2.69	3.00	108.32
Lord, Ezra	100.00	225.62	5.61	5.00	226.23
Lord, Frank H.	100.00	108.33	2.68	3.50	107.51
Lord, George A.	50.00	50.62	1.24	1.25	50.61
Lord Josiah & Lydia H.	100.00	207.13	5.15	5.00	207.28
Lord, Lucy Slade	100.00	108.57	2.67	3.50	107.74
Lord, Luther	100.00	182.76	4.54	4.50	182.80
Lord, Nathaniel Jr.	75.00	77.26	1.90	1.75	77.41
Lord, Thomas H. & Lucretia S.	100.00	100.38	2.48	2.25	100.61
Lord, Walter E.	100.00	139.87	3.47	4.00	139.34
Lord & Bowie	75.00	88.13	2.17	2.50	87.80
Lovell, C. L.	150.00	150.72	3.74	3.50	150.96

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Name of Fund	Original Balance		Income	Expended	Balance Dec. 31
	Bequest	Jan. 1			
Low, Winthrop	50.00	52.69	1.29	1.50	52.48
Lowe, David	25.00	25.98	.62	1.00	25.60
Lummus, Abraham	100.00	107.86	2.67	2.75	107.78
Lord, Annie L. & Hester Martel Fd.	150.00	150.00	3.72	3.00	150.72
Lombard, Grace Fd.	25.00	25.31	.59	.90	25.00
Lord, George E.	100.00	185.92	4.62	4.00	186.54
Maciejowski, Frank	150.00	151.26	3.75	3.50	151.51
Maher, Elizabeth J.	100.00	103.15	2.55	2.50	103.20
Maine, Mary Butler	150.00	160.11	3.97	7.00	157.08
Malenfant, Marie	75.00	75.00	1.85	1.85	75.00
Mallard, Albert D.	50.00	50.13	1.22	1.35	50.00
Mann, George A.	100.00	103.01	2.51	3.50	102.02
Mann, Maria	183.00	186.45	4.63	6.00	185.08
Marlin, Daniel	75.00	75.10	1.85	1.75	75.20
Marshall, Joseph	50.00	50.18	1.22	1.40	50.00
Marshall, Mary E.	100.00	117.92	2.92	3.50	117.34
Martel, Joseph	100.00	100.45	2.48	2.93	100.00
Martel, Joseph	100.00	100.45	2.48	2.93	100.00
Martin, Everard H.	100.00	101.19	2.50	2.50	101.19
Mayes, William	100.00	100.45	2.48	2.50	100.43
McIntire, Dexter	150.00	151.12	3.75	3.00	151.87
Mellor, John	300.00	305.91	7.62	7.00	306.53
Merrill & Kimball	100.00	134.20	3.33		137.53
Merson, Henry	150.00	152.22	3.78	3.00	153.00
Millett & Kimball	200.00	242.81	6.04	7.00	241.85
Milnes, James E.	50.00	50.23	1.23	1.46	50.00
Mitchell, William A.	100.00	106.37	2.63	3.50	105.50
Morehouse, Mary F.	75.00	80.35	1.98	1.50	80.83
Morrill, Edward	50.00	50.13	1.22	1.35	50.00
Morris, Franklin G.	100.00	156.43	3.89	4.00	156.32
Mulholland, Mary M.	150.00	156.21	3.88		160.09
Mulica, Julia & Kostanty	150.00	151.24	3.75	3.00	151.99
Murray, Frank T.	100.00	101.03	2.50	3.50	100.03
Nelson, Per	150.00	152.24	3.78	3.50	152.52
Newcomb, Mrs. Jean M.	75.00	75.10	1.85	1.90	75.05
Newman, Abby L.	150.00	152.58	3.78	3.75	152.61
Newman, Benjamin	100.00	140.55	3.48	4.00	140.03
Nichols, Sumner	100.00	100.63	2.49	2.50	100.62
Nickerson, Esther	100.00	100.02	2.48	2.50	100.00
Nourse, John A.	400.00	408.43	10.06	10.00	408.49
Nourse, S. Sophia	100.00	117.81	2.92	3.50	117.23
Noyes & Damon	100.00	110.72	2.74	3.00	110.46
Ordway, Henry S.	75.00	75.00	1.83	1.75	75.08
O'Brien, Catherine	150.00	150.31	3.74		154.05
Paige, Frank	100.00	100.16	2.47	2.50	100.13
Palmer, Charles	100.00	121.51	3.01	8.00	116.52
Parsons, Hannah	50.00	93.59	2.31	3.00	92.90

Name of Fund	Original Bequest	Balance Jan. 1	Income	Balance Expended	Balance Dec. 31
Patterson, Mary J.	100.00	136.91	3.39	3.50	136.80
Peabody, Johanna	50.00	51.09	1.25	1.25	51.09
Peabody, Moses & Ezekiel	100.00	170.77	4.24	4.50	170.51
Pearson, Hannah H.	50.00	90.72	2.24	2.50	90.46
Peatfield, Hannah M.	50.00	143.92	3.57	3.50	143.99
Peatfield, Mary E.	100.00	128.81	3.19	3.50	128.50
Perkins & Chapman	150.00	257.96	6.42	6.00	258.38
Perley, Mary E.	50.00	50.00	1.22	1.22	50.00
Phillips, Herbert W.	100.00	100.13	2.47	2.60	100.00
Phillips, Moritz B.	350.00	370.94	9.24	14.00	366.18
Pickard, Chester & Mary	100.00	100.90	2.49	2.00	101.39
Pickard, Ernest	50.00	50.13	1.22	1.35	50.00
Pinder, Caroline F.	50.00	50.13	1.22	1.35	50.00
Pingree	75.00	172.05	4.27	4.50	171.82
Plouff	50.00	61.15	1.50	2.00	60.65
Plouff, Clara F.	50.00	50.15	1.22	1.37	50.00
Porter, Peter F.	150.00	151.20	3.75	3.00	151.95
Porter, Winnibelle	100.00	120.04	2.97	3.50	119.51
Potter	100.00	166.98	4.16	4.00	167.14
Prescott, Jeremiah	75.00	75.60	1.86	2.00	75.46
Purington, Abbey J.	100.00	179.22	4.45	4.00	179.67
Poirier, Stanislaus	150.00	150.00	3.72	3.00	150.72
Perley, M. V. B.	150.00	151.88	3.77	5.00	150.65
Peatfield, A. H.	150.00	151.88	3.77	4.50	151.15
Pasek, Alice	100.00	100.00	2.47		102.47
Rathe, Walter E.	50.00	50.00	1.22	1.22	50.00
Reilly, John A. & Annie	50.00	51.21	1.25	2.00	50.46
Reilly, William P.	50.00	50.13	1.22	1.35	50.00
Richardson, Jerome	150.00	154.49	3.83		158.32
Ricker, Eliza J.	75.00	77.79	1.91	4.70	75.00
Rigby, Jane	100.00	102.81	2.55	3.00	102.36
Roberts, Alice A.	100.00	103.24	2.55	2.50	103.29
Roberts, Mary E.	100.00	137.90	3.42	3.50	137.82
Roberts, Sally	100.00	200.35	4.97	6.00	199.32
Robinson, Lawrence (Mrs.)	100.00	100.47	2.48	2.75	100.20
Rogers & Jewett	50.00	85.63	2.12	3.00	84.75
Rogers & Johnson	100.00	120.17	2.97	3.25	119.89
Ross, Martha E.	150.00	154.73	3.85		158.58
Russ, Emily E.	100.00	100.23	2.48	2.71	100.00
Russell, Arthur	200.00	206.78	5.14	3.50	208.42
Russell, Daniel S.	100.00	121.77	3.01	3.00	121.78
Russell, David & Susan	50.00	50.19	1.22	1.40	50.01
Russell, Foster Heirs	100.00	100.23	2.47	2.70	100.00
Russell, Henry F.	100.00	169.60	4.16	3.50	170.26
Russell, William H.	50.00	50.77	1.24	1.25	50.76
Rust, Kate	100.00	104.46	2.58	3.00	104.04
Rust, William L.	50.00	50.00	1.22	1.22	50.00
Ross, Lincoln K.	500.00	500.00	12.43	10.00	502.43
Ross, Lincoln K. Flower Fd.	500.00	500.00	12.47	7.00	505.47
Ross, William P.	150.00	151.88	3.77	3.00	152.65
Rutherford, Elizabeth S.	200.00	200.00	4.97	4.00	200.97

Name of Fund	Original Balance		Balance		
	Bequest	Jan. 1	Income	Expended	Dec. 31
Saunders-Willett	100.00	122.28	3.03	3.00	122.31
Sayward, Harry	50.00	50.24	1.23	1.47	50.00
Scanks, Jacob	50.00	50.00	1.22	1.22	50.00
Schofield, George A.	100.00	100.45	2.48	2.93	100.00
Scotton, Eliza	100.00	104.40	2.58	2.50	104.48
Senior, Seth	50.00	59.78	1.46	2.25	58.99
Seward, Sarah A.	100.00	191.97	4.77	4.50	192.24
Shaw, Walter J.	150.00	153.04	3.80	3.50	153.34
Sheppard, Arthur	50.00	50.00	1.22	1.22	50.00
Shatswell, Nathaniel	100.00	170.46	4.22	5.00	169.68
Sheppard, James H.	50.00	51.25	1.25	1.25	51.25
Sheppard, Walter	50.00	54.37	1.33	1.50	54.20
Shepperson, Harriet	100.00	102.80	2.54	2.50	102.84
Simms, Nellie B.	50.00	50.00	1.22	1.22	50.00
Simmons, Susanna	50.00	50.00	1.22	1.22	50.00
Smith, Caroline L.	100.00	135.60	3.36	3.50	135.46
Smith, Elizabeth L.	100.00	117.47	2.91	3.25	117.13
Smith, Ernest J. & Elizabeth C.	100.00	115.96	2.87		118.83
Smith, Harry P.	100.00	103.24	2.55	3.00	102.79
Smith, Jeremiah & Family	100.00	102.29	2.53	3.00	101.82
Smith, Lemuel	50.00	51.54	1.26	1.75	51.05
Smith, Nellie	100.00	100.23	2.48	2.71	100.00
Smith, Olive P.	100.00	155.27	3.84	3.50	155.61
Soffron, George	150.00	150.73	3.74	3.00	151.47
Soffron, Peter	150.00	150.73	3.74	3.00	151.47
Soffron, Stephen	150.00	150.73	3.74	3.00	151.47
Soffron, Thomas	150.00	150.73	3.74	3.00	151.47
Soper, M. & E.	100.00	101.13	2.50	2.50	101.13
Spaulding, Henry S.	50.00	50.64	1.24	1.00	50.88
Spears, Oscar Kippin	75.00	75.11	1.85	1.96	75.00
Spencer, Robert A.	50.00	50.00	1.22	1.22	50.00
Spiller, George	300.00	572.27	14.27	12.00	574.54
Spiller, Jennie M.	50.00	51.29	1.25	2.00	50.54
Spiller, Jerry	100.00	100.44	2.48	2.50	100.42
Spiller, Joseph	50.00	66.60	1.64	2.00	66.24
Spiller, Lucy F.	50.00	75.81	1.87	2.00	75.68
Spiller, William A.	50.00	50.00	1.22	1.22	50.00
Spinney, Eugene	100.00	217.27	5.40	5.00	217.67
Stackpole, Elmer E.	100.00	130.32	3.22	3.00	130.54
Stackpole, Josiah	50.00	50.00	1.22	1.22	50.00
Stackpole, William A. & Ida M.	125.00	177.40	4.41	4.00	177.81
Staniford	50.00	223.68	5.55	5.50	223.73
Staniford, Mary J. Est.	100.00	105.37	2.60	2.50	105.47
Staniford-Curtis	100.00	110.32	2.73	2.50	110.55
Steward, James	100.00	101.16	2.50	2.00	101.66
Stewart, Martha J.	50.00	50.28	1.23	1.25	50.26
Stone, Alice A.	100.00	118.10	2.92	2.50	118.52
Stone, Edward R.	100.00	100.33	2.48	2.25	100.56
Stone, H. Ernest	150.00	153.84	3.82	3.00	154.66

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Stone, E. Maria	75.00	93.77	2.31	2.50	93.58
Stone, Robert	50.00	50.39	1.23	1.50	50.12
Sullivan, John J. Mrs.	100.00	123.37	3.05	3.00	123.42
Surette, Joseph	150.00	152.70	3.79	3.00	153.49
Sutton, Capt. Richard	150.00	151.84	3.77	3.00	152.61
Swan, Isaac	100.00	101.31	2.50	2.00	101.81
Swan, Isaac (Flowers)	100.00	103.37	2.55	3.50	102.42
Sienkiewicz, Alexander J.	100.00	100.00	2.47	2.00	100.47
Tahney, Dominick	100.00	101.10	2.50	2.50	101.10
Taylor, Mary J.	100.00	100.09	2.47	2.50	100.06
Tenney, Ward F.	50.00	62.87	1.54	1.50	62.91
Theriault, Arcade J.	150.00	154.67	3.84	3.50	155.01
Theriault, Louis	100.00	101.39	2.50	2.50	101.39
Thompson, Fred O.	50.00	50.48	1.23	1.25	50.46
Thurston, Rebecca	65.00	66.38	1.63	2.00	66.01
Tonge, Henry F.	50.00	50.36	1.23	1.50	50.09
Towle, Susan	50.00	50.00	1.22	1.22	50.00
Trow	300.00	671.01	16.75	15.00	672.76
Twombly, Sarah E.	100.00	134.88	3.34	3.00	135.22
Tyler, Emily W.	100.00	148.60	3.69	3.75	148.54
Tyler, Sophia A. & A. W. Dodge	100.00	126.00	3.12	3.25	125.87
Tuzik, Josephine	100.00	100.00	2.47	2.00	100.47
Underhill, N. Rawson	100.00	100.48	2.48	2.50	100.46
Varrell	200.00	519.31	12.95	12.00	520.26
Vallier, Lena Begin	150.00	150.00	3.72	3.00	150.72
Wade, Annie P.	50.00	50.10	1.22	1.32	50.00
Wade, Annie G. & Francis C.	100.00	100.48	2.48	2.50	100.46
Wade, Martha E.	200.00	202.69	5.04	7.73	200.00
Wait, Joseph & Sons	500.00	519.03	12.95	16.00	515.98
Waite, Luther	150.00	153.02	3.80	3.50	153.32
Wales, Mrs. F. H.	50.00	50.23	1.22	1.45	50.00
Wallace, John	100.00	100.47	2.48	2.75	100.20
Wardell, Moses	200.00	279.48	6.96	7.00	279.44
Waymouth, Grace C.	150.00	150.98	3.74	3.50	151.22
Weeks, Mrs. Charles D.	100.00	137.27	3.40	3.50	137.17
Weeks, Frances P.	50.00	71.91	1.77	1.75	71.93
Welch, Mrs. E. H.	100.00	176.32	4.38	4.50	176.20
Wells, Charles H.	75.00	75.44	1.86	2.00	75.30
Wells, Daniel H.	75.00	93.38	2.30		95.68
Wentworth, Etta L.	100.00	123.24	3.05	3.25	123.04

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Whalen, Alice M. & Martha M. Scott	150.00	154.79	3.84		158.63
White, William	50.00	50.05	1.22	1.27	50.00
Whittier, Maynard	100.00	102.73	2.54	3.00	102.27
Wildes, Frank P.	100.00	112.07	2.77	2.50	112.34
Willcomb	60.00	100.35	2.48	2.50	100.33
Willcomb, Mrs. Charles S.	100.00	115.44	2.86	3.00	115.30
Willcomb, Eva C.	100.00	101.40	2.51	3.00	100.91
Willcomb, Frederick	100.00	111.26	2.75	2.75	111.26
Willcomb, Henry P.	150.00	151.72	3.76	3.50	151.98
Willet-Roberts	150.00	150.73	3.74	3.00	151.47
Willis & Stacey	100.00	183.79	4.56	3.00	185.35
Willcomb, Captain Joseph W.	200.00	257.68	6.41	5.00	259.09
Wilson, John T.	100.00	103.04	2.55	1.50	104.09
Winch, Susan E.	50.00	50.00	1.22	1.22	50.00
Wise, John	50.00	50.45	1.23	1.50	50.18
Wittnebar, Mrs. C. W.	150.00	152.42	3.78	3.50	152.70
Woods, Chalmers	200.00	200.73	4.99	5.50	200.22
Woods, Joseph F.	100.00	100.23	2.48	2.50	100.21
Woodbury, Andre	150.00	154.11	3.82	3.75	154.18
Woodworth, William H.	100.00	141.48	3.51	3.00	141.99
Wilson, Joseph Fd.	200.00	200.83	4.99	4.00	201.82
Webber, Moses, & Black, Cornelius	200.00	200.83	4.99	3.00	202.82
Young	25.00	28.18	.67	1.00	27.85
	56,433.94	68,546.86	1,694.93	1,696.05	68,545.74

NEW FUNDS

Name of Fund	Original Balance		Income	Expended	Balance Dec. 31
	Bequest	Jan. 1			
Karenewsky, Mrs. Paul	100.00		.78		100.78
Smith, Eben R.	150.00		1.22		151.22
Hills, Eugene	100.00		.35		100.35
Ward, William J. & Pauline	150.00		.25		150.25
Comeau, Mrs. Roland	100.00				100.00
Reddy, Annie L.	150.00				150.00
Iwuc, Mrs. Constanty	100.00				100.00

ADDITIONS

Farley, George E.	100.00		.36		100.36
Senior, Seth	50.00				50.00
Kimball, Eben & N. S.	100.00				100.00
Potter	8.00				8.00
<hr/>					
	1,108.00	68,546.86	1,697.89	1,696.05	69,656.70

Cemetery Trust Funds

Receipts

Balance, January 1, 1949	\$68,546.86
New Funds	1,108.00
Income	1,697.89
	<hr/> \$71,352.75

Expenditures

Paid for Care of Lots	\$ 1,696.05
	<hr/>
Balance, December 31, 1949	<u><u>\$69,656.70</u></u>

Investment Account

Ipswich Savings Account	\$44,656.70
Five (5) \$5,000.00 Series G. War Savings Bonds	25,000.00
	<hr/>
	<u><u>\$69,656.70</u></u>

Income Account

Ipswich Savings Bank	\$ 1,072.89
Interest on War Savings Bonds	625.00
	<hr/>
	\$ 1,697.89

JOHN E. GRANT,

Treasurer

Brown School Fund**Report for Year 1949**

Balance, January 1, 1949	\$ 3,230.14
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Income:

Ipswich Savings Bank Interest	36.42
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Salem Five Cents Savings Bank Interest	44.83
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	<u>\$ 3,311.39</u>
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Expenditures:

Paid A. B. C. Mulholland for Transportation of the School Children of Candlewood	\$ 80.00
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Balance, December 31, 1949	3,231.39
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	<u>\$ 3,311.39</u>
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Respectfully submitted,

CHESTER A. BOLLES

J. PERRY SMITH

Trustees

January 24, 1950.

Burley Education Fund

The Trustees of the Burley Education Fund herewith submit their one hundred twenty-fourth annual report:

Funds in their hands January 1, 1950 are as follows:

Deposited in Salem Savings Bank	\$ 982.87
Deposited in Salem Five Cents Savings Bank	866.60
Deposited in Ipswich Savings Bank	2,618.13
Deposited in Ipswich Savings Bank, Caldwell Fund	1,683.48
Ipswich Co-operative Bank, Matured Certificate	1,000.00
15 shares Boston & Maine R.R., common stock	1,500.00
3 shares Boston & Maine R.R., prior pref. stock	300.00
	\$ 8,951.08

The income from funds for the year 1949 is as follows:

Interest, Salem Savings Bank	\$ 24.11
Interest, Salem Five Cents Savings Bank	21.25
Interest, Ipswich Savings Bank	63.85
Interest, Ipswich Savings Bank, Caldwell Fund	41.31
Dividend, Ipswich Co-operative Bank	25.00
	\$ 175.52
Expended for rent of safe deposit box	6.00
	\$ 169.52
Net income	

Respectfully submitted,

FREDERICK S. WITHAM, *Treasurer,*

Trustees Burley Education Fund

Manning School Fund

Balance, January 1, 1949, First National Bank	\$ 2,345.14
Balance, January 1, 1949, Ipswich Savings Bank	2,820.68
	<hr/> \$ 5,165.82
Income, Interest and dividends	952.84
	<hr/> \$ 6,118.66
Expense, Safe Deposit Box Rent	6.00
	<hr/> \$ 6,112.66

SECURITIES COMPRISING FUND

50 shares First National Bank of Boston	\$2,307.25
15 shares Patterson Bridge Co.	375.00
10 shares Ipswich Co-operative Bank	2,000.00
25 shares Chesapeake & Ohio R.R.	1,300.00
6 \$1,000 Bonds Peoria & Eastern R.R.	6,000.00
1 \$500 Bond Peoria & Eastern R.R.	500.00
2 \$50 Bonds Peoria & Eastern R.R.	100.00
1 \$500 Bond Mexican R.R.	500.00
1 \$100 Bond Mexican R.R.	100.00
3 \$1,000 Bonds Mexican R.R.	3,000.00
1 Certificate of U.S. of Mexico	810.00
United States Series 'G' Savings Bonds	11,000.00
	<hr/> 27,992.25
Total in fund	<hr/> \$34,104.91

M. CHAS. ARTHUR,

December 31, 1949

Treasurer

R. H. Manning Fund

Balance, January 1, 1948, Ipswich Savings Bank	\$12,440.20
Income: Interest and dividends	400.71
	<hr/>
Balance, December 31, 1949	\$12,840.91

SECURITIES COMPRISING FUND

60 shares Patterson Bridge Co.	\$1,500.00	
10 shares Ipswich Co-operative Bank	2,000.00	
	<hr/>	3,500.00
		<hr/>
Total in fund		\$16,340.91

M. CHAS. ARTHUR,

December 31, 1949

Treasurer

Feoffees of the Grammar School**1949**

Cash in First National Bank,
January 1, 1949

\$ 3,938.96

Receipts:

Rents \$ 7,250.00

Taxes 11,604.34

Interest 102.09

Misc. materials sold from
old store building 18.94

18,975.37

\$22,914.33

Expenditures:

A. B. C. Mulholland, collection
rubbish and garbage \$ 600.00

A. B. C. Mulholland, road repairs,
loam, patch, hot top 445.15

Robert Green, burning grass 64.50

Curt Wile, labor 32.50

Russell Grant, labor and materials
on float 76.35

L. J. Peabosy Furniture Co., file for store	33.50
N. M. Quint, supplies	3.70
Gilboard Ref. Co., refrigerator for store	835.00
Damon & Damon, insurance	214.60
Charles A. Mallard, salary, Treas.	375.00
Anne A. Jewett, clerk	50.00
Gordon Ewing, police services	9.40
John Michon, police services	18.85
Richard Wells, police services	64.60
William Matous, police services	9.45
Louis Pells, police services	11.55
Thomas Cunningham, plumbing	41.23
Stanley A. Hull, printing	2.75
William Burridge, labor and material on barn and float	36.49
Town of Ipswich, tax on land and store	12,429.15
Town of Ipswich, tax on Payne St.	21.50
Albert Poirier, labor on trees	24.00
Edward J. Poirier, labor on trees	28.00
Armour Chapman, labor on trees	30.00
John A. Callahan, labor on trees	27.00
Arthur F. Edes, annual dinner	43.40

Town of Ipswich, toward salary of Principal	2,000.00	
Corliss Bros., materials	10.50	
New Eng. Metal Culvert Co., labor and material on road	664.10	
A. B. C. Mulholland, bulldozer, truck, gravel, labor, road	2,050.00	
Drath & Fuller, labor, cement and sand	1,709.51	
Duracrete Block Co., catch basin, square top	137.87	
Puritan Iron Works, grates, flanges and frames	85.50	
Lynn Sand & Stone Co., heated concrete	48.00	
Tedford & Martin, materials	8.00	
Graf Bros., express	5.88	
Harris Oil Co., oil	2.40	
	<hr/>	22,249.43
Cash on hand or in First National Bank as of December 31, 1949		664.90
		<hr/>
		\$22,914.33

PROPERTY IN THEIR HANDS:

Little Neck valued at		\$16,500.00
Store Building		10,000.00
Cash on hand or in First National Bank		664.90
Deposited in Ipswich Savings Banks	\$14,634.26	
Interest earned 1949	368.14	
	<hr/>	15,002.40
Deposited in Ipswich Savings Bank		
Farm Account	4,743.88	
Interest earned 1949	119.33	
	<hr/>	4,863.21
5 Series F — U. S. Bonds (cost)		3,700.00
		<hr/>
		\$50,730.51

CHAS. A. MALLARD,

Treasurer

IPSWICH PUBLIC LIBRARY — TREADWELL FUND

Securities Issued by	Description	Amount of Shares	Value Dec. 31, 1949
American Tel. & Tel. Co.	Common Stock	5 shares	\$ 732.50
Chesapeake & Ohio Railroad	Common Stock	10 shares	285.00
Corn Products Refining Co.	Common Stock	10 shares	617.68
Fidelity Phoenix Fire Ins. Co.	Common Stock	10 shares	644.81
First National Bank of Boston	Common Stock	15 shares	708.75
First National Stores	Common Stock	10 shares	650.23
Ipswich Co-operative Bank	Paid Up Shares	3 shares	600.00
Ipswich Co-operative Bank	Paid Up Shares	1 share	200.00
Ipswich Savings Bank	Cash		586.83
International Paper Co.	Preferred Stock	10 shares	934.70
Liggett & Myers Tobacco Co.	Common Stock	10 shares	900.00
Liggett & Myers Tobacco Co.	Common Stock	2 shares	100.00
Ludlow Manufacturing & Sales Co.	Common Stock	10 shares	290.00
Ludlow Manufacturing & Sales Co.	Common Stock	20 shares	580.00
Salem Savings Bank	Cash		550.00
Sears Roebuck Co.	Common Stock	20 shares	838.70
United States of America	G Bond 2½%	\$500 (Nov. 1956)	500.00

United States of America	G Bond 2½%	\$1000 (Feb. 1958)	1,000.00
United States of America	G Bond 2½%	\$1000 (Dec. 1958)	1,000.00
United States of America	Treas. Note 2½%	\$1000 (1967-72)	1,004.38
United States Rubber Co.	Preferred Stock	5 shares	650.00
Vermont & Mass. Railway Co.	Common Stock	10 shares	1,150.00
Virginia Electric & Power Co.	Common Stock	40 shares	726.09
			<hr/>
			\$15,249.67

Income received during 1949 used for Library purposes

\$683.26

Value December 31, 1949 is the lower of cost or market.

DANIEL W. POOR, JR.,

Treasurer, Treadwell Fund

IPSWICH PUBLIC LIBRARY — AUGUSTINE HEARD FUND

Securities Issued by	Description	Amount of Shares	Value Dec. 31, 1949
Detroit Edison Company	Common Stock	40 shares	\$ 875.00
Detroit Edison Company	Common Stock	4 shares	87.50
Detroit Edison Company	Common Stock	4 shares	80.00
Household Finance Corp.	Common Stock	55 shares	1,118.17
Household Finance Corp.	Common Stock	3 shares	108.75
Ipswich Co-operative Bank	Matured Shares	5 shares	1,000.00
Ipswich Co-operative Bank	Paid Up Shares	1 share	200.00
Ipswich Savings Bank	Cash		622.09
J. C. Penney Company	Common Stock	15 shares	797.28
Salem Savings Bank	Cash		500.00
United States of America	G Bond 2½%	\$1000 (May 1955)	1,000.00
United States of America	G Bond 2½%	\$500 (Nov. 1957)	500.00
United States of America	G Bond 2½%	\$500 (Feb. 1958)	500.00
United States Steel Co.	7% Preferred Stock	6 shares	834.00
First National Bank, Ipswich	Cash		.48

\$ 8,223.27
\$310.56

Income received during 1949 used for Library purposes
Value December 31, 1949 is the lower of cost or market.

DANIEL W. POOR, JR.,
Treasurer, Heard Fund

IPSWICH PUBLIC LIBRARY — ELIZABETH R. LATHROP FUND

Securities Issued by	Description	Amount of Shares	Value Dec. 31, 1949
Ipswich Co-operative Bank	Paid Up Shares	5 shares	\$1,000.00
Ipswich Savings Bank	Cash		354.90
United States of America	G Bond 2½%	\$500 (Apr. 1958)	500.00
			<hr/>
			\$1,854.90

Income received during 1949 used for Library purposes

\$46.36

Value December 31, 1949 is the lower of cost or market.

DANIEL W. POOR, JR.,

Treasurer, E. Lathrop Fund

IPSWICH PUBLIC LIBRARY — GEORGE SPILLER FUND

Securities Issued by	Description	Amount of Shares	Value Dec. 31, 1949
Salem Savings Bank	Cash		\$ 812.05
United States of America	G Bond 2 $\frac{1}{2}$ %	\$1000 (Feb. 1958)	1,000.00
			<hr/>
			\$1,812.05

Income received during 1949 used for Library purposes

Value December 31, 1949 is the lower of cost or market.

\$45.30

DANIEL W. POOR, JR.,
Treasurer, Spiller Fund

IPSWICH PUBLIC LIBRARY — ABBY L. NEWMAN FUND

Securities Issued by	Description	Amount of Shares	Value Dec. 31, 1949
Ipswich Co-operative Bank	Paid Up Shares	1 share	\$ 200.00
Ipswich Savings Bank	Cash		1,053.87
United States of America	G Bond 2½%	\$1000 (Apr. 1958)	1,000.00
			<hr/>
			\$2,253.87

Income received during 1949 added to principal in 1949

\$54.75

Income of Newman Fund not to be used for operations expense.

Value December 31, 1949 is the lower of *cost* or *market*.

DANIEL W. POOR, JR.,

Treasurer, Newman Fund

1634

1950

REPORT
OF THE
TOWN OFFICERS
OF
IPSWICH, MASS.



FOR THE YEAR ENDING DECEMBER 31, 1949
AND THE
THREE HUNDRED AND SIXTEENTH YEAR
OF THE
TOWN'S INCORPORATION

STANLEY A. HULL & SON, PRINTERS
IPSWICH, MASS.

Selectmen's Report

To the Citizens of Ipswich:

We submit herewith the report of the activities of the Board for the year ending December 31, 1949. The Board has, at all times, made an effort to administer the affairs of the Town as efficiently and economically as possible. The Board is quite satisfied with the manner in which the various departments coming under our control and supervision have been operated. The reports of the various department heads have been submitted to the Board and have been approved and will be found in this Annual Town Report.

During the year the Board has attended all public hearings and meetings where matters of interest to the Town of Ipswich were discussed, and made every effort to put forward all claims of the Town to the end that we might receive the Town's share from outside sources. The Town Counsel has, at all times, been co-operative in rendering advice and counsel in connection with the affairs of the Town.

Construction of North Ridge Road was completed this year with the exception of one or two small items and is quite a decided improvement. A great deal of credit for the efficient manner in which the construction of the road was carried out should go to the Superintendent of Highways. Little Neck Road was resurfaced with tar and pea stone and is in very good condition. The work on Safford Street was completed this year and Farley Avenue will be completed as soon as weather conditions permit in the spring of 1950.

The 1948 and 1949 contracts for Chapter 90 Construction on Topsfield Road were completed and this road has been greatly improved. A request has been made for 1950 and the amount to be allocated should complete the construction of Topsfield Road.

An Article will appear in the Warrant for the Annual Town Meeting requesting action on an agreement with James Siamates and the Town of Ipswich relative to the property owned jointly by them at Lord's Square, and it is the opinion of the Board that an agreement can be worked out that will be to the advantage of both parties and allow the Town to carry out plans for the much needed widening of this dangerous corner. Some Chapter 90 Construction money could be used for this purpose.

Chapter 90 Maintenance work was carried out on Topsfield, Linebrook and Fellows Roads this year and a like amount is requested for 1950.

An Article will appear in the Warrant requesting an appropriation for the reconstruction of the retaining wall at the Town Wharf. The wall at the present time is in very poor condition and should be rebuilt.

Some action should be taken by the Town relative to the care and maintenance of the Honor Roll. If the Town is to continue the Honor Roll, the grounds should be regraded and loamed and reseeded, and the name plates should be replaced.

It is the opinion of the Board that the time has arrived when the Town should take some action relative to the question of the building of a new Town Hall and Office Building, and an article has been inserted in the Warrant requesting some action on this question. The Board has requested, in the Budget for the Town Hall, an amount of money for ordinary repairs for the interior of the building. If the Town is going to keep and maintain the present Town Hall, a considerable amount of money will be required to make many such needed repairs.

In closing our report, we wish to express our appreciation of the fine co-operation given to us by the heads of the various Town Departments and Boards.

Respectfully submitted,

BRAINARD C. WALLACE

EDWIN H. DAMON

STUART McROBBIE

Board of Selectmen,

Town of Ipswich

Report of Town Counsel

To the Honorable Board of Selectmen:

Gentlemen:

I wish to submit the report of your Town Counsel for the year 1949.

At the end of the year 1949 there were no outstanding cases or claims in any Court pending against the Town of Ipswich. There have been, of course, need for services at various times in which the Town Treasurer has been summoned as a Trustee for some person but as these are not actions against the Town itself, the Town Counsel has filed pleadings in Court on behalf of the Town and then the matter is litigated by the interested parties.

My work as Town Counsel, during the past year, has been primarily concerned with rendering legal opinions to the members of various Departments. Practically all of these have been office consultations. While I have suggested that the matters be submitted to me in writing and a written opinion be delivered to the Department, it seems that in nearly all cases the Departments preferred to discuss the matter both from a factual and legal point of view.

I have been to the State House and have interviewed State Officials on several occasions in order to have the actions of the Town Officials conform with State practices.

The time consumed on Town business has been lengthy and it seems during the past year there has been occasion to travel more than in former years; with the exception of the

Plum Island case, so called. However, realizing that members of the Town Departments were only attempting to perform their duties in conformity with Law I was quite ready to make inquiries and research at the State House.

May I assure you that in my conferences with the heads of the various Departments there was at all times a complete devotion to the duties of the Town. In no instance did I find that any Department was attempting to find a legal conclusion which would exempt such Department from doing any work commonly deemed to belong to that Department.

As you realize my relations with your Department have been most cordial and I wish to thank your Board and the heads of all Departments for the very willing cooperation they have given me in handling the legal affairs of the Town.

WILLIAM F. HAYES,

Town Counsel

Report of Inspector of Wires

To the Honorable Board of Selectmen:

Gentlemen:

I herewith submit my report from May 19, 1949, ending December 31, 1949.

During this period there were one hundred and thirty (130) applications for inspection submitted. These included oil burners, electric ranges, new buildings and services.

I completed one hundred and seventy-one (171) calls before accepting the wiring as meeting the National Electric Code Standard.

At this time, I wish to thank the Board of Selectmen and the citizens of Ipswich for their splendid cooperation throughout the year.

Respectfully submitted,

EDWARD G. HWALEK,

Inspector of Wires

Assessor's Report

To the Citizens of Ipswich:

In making this, the annual report of the Board of Assessors there has been included the work sheet that is used in computing the tax rate and Tables of Aggregates covering the work of this department.

The assessed valuation of both Real and Personal Property was about \$750,000.00 more than in 1948, but with net amount to be raised of about \$10,000.00 less, we were able to reduce the Tax Rate \$3.00 on a thousand, namely \$43.00.

Respectfully submitted,

C. CHESTER CALDWELL

JOHN E. NORMAN

JOHN A. SINGER

Board of Assessors, Ipswich

1949 RECAPITULATION

Town Appropriations	\$588,349.14
Overlay Deficits for the years	
1941 - 1942 - 1943	10.00
State Parks and Reservations	601.53
State Audit of Municipal Accounts	1,826.81
County Tax	18,316.30
Tuberculosis Hospital Assessment	5,872.23
Overlay	15,970.81
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GROSS AMOUNT TO BE RAISED	\$630,946.82

Estimated Receipts and Available Funds

Income Tax	\$45,388.91
Corporation Taxes	24,564.85
Reimbursement on Publicly Owned Land	2,182.93
Motor Vehicle and Trailer Excise	19,000.00
Licenses	9,000.00
Fines	500.00
Grants and Gifts	1,800.00
General Government	800.00
Protection of Persons and Property	400.00
Health and Sanitation	3,000.00
Charities (other than Federal Grants for aid to dependent children)	3,000.00
Old Age Assistance (other than Federal Grants)	36,000.00
Old Age Tax (meals), General Laws, Chapter 64B	2,477.98
Veterans' Benefits	1,200.00
Schools	5,000.00
Public Service Enterprises (such as Water Dept. etc.)	36,000.00
Cemeteries (other than trust funds and sale of lots)	3,000.00
Interest: On Taxes and Assessments	750.00
Additional amount approved by Commissioner	6,726.00
Total Estimated Receipts and Available Funds	243,034.84
Net amount to be raised by Taxation on Polls and Property	387,911.98
Number of Polls—2304	4,608.00
Valuation: Personal Property	636,040.00
Tax on Personal Property	27,349.72
Valuation: Real Estate	8,277,975.00
Tax on Real Estate	355,952.93
Fraction	1.33
Tax Rate—\$43.00	
Net amount to be levied on Polls and Property	387,911.98

TABLE OF AGGREGATES

Personal Property Only	655
Real Estate Only	1738
On Both Personal and Real Estate	383
Number of Persons Assessed	2776
Number of Polls Assessed	2304

Value of Assessed Personal Estate:

Stock in Trade	\$176,115.00
Machinery	107,655.00
Live Stock	51,085.00
All Other Tangible Personal Property	301,185.00
Total Value	\$636,040.00

Value of Assessed Real Estate:

Land exclusive of Buildings	1,843,675.00
Buildings exclusive of Land	6,434,300.00
Total Value	8,277,975.00
Total Valuation of Assessed Estate	8,914,015.00

Taxes for State, County and City or Town Purposes**Including Overlay:**

On Personal Estate	27,349.72
On Real Estate	355,952.93
On Polls	4,608.00
Total Taxes Assessed	387,910.65

Number of Live Stock Assessed:

Horses	76
Cows	480
Bulls	15
Steers	33
Heifers	4
Swine	7
Sheep	25
Fowl	4845
All Other	450
Number of Acres of Land Assessed	17,730
Number of Dwelling Houses Assessed	1,987

MOTOR VEHICLE AND TRAILER EXCISE

Number of Vehicles	2504
Value of Vehicles	\$1,013,623.00
Excise Tax	\$33,037.90

Report of Town Clerk

To the Citizens of Ipswich:

I herewith submit to you, the citizens of the Town of Ipswich, a report of the Town Clerk for the year 1949.

The regular duties of this office have been completed this year in much the same manner as in former years. Particular emphasis was placed on cutting expenses in this department and still maintain the high order of maximum and efficient service for which the office has been noted for years. In all matters of public interest to the Town of Ipswich the Town Clerk has always tried to support all worthwhile measures for the general good of the town as a whole.

VITAL STATISTICS

Births:

During the year 1949 the number of births in Ipswich were 208; an increase of 19 from the previous year.

Males—106

Females—102

Parents residing in:

Ipswich	118
Essex	27
Hamilton	21
Rowley	21
Gloucester	4
Manchester	1
Topsfield	3
Wenham	4

Peabody	1
Beverly Farms	1
Newbury	1
Newburyport	1
Magnolia	1
Georgetown	1
Danvers	1
Salem	1
	<hr/>
	208

Births:

The number of out-of-town births to Ipswich parents that were reported and recorded during 1949—37.

Males—25 Females—12

Marriages:

During the year 1949 the total number of marriages in Ipswich were 66; a decrease of 5 from last year.

The number of marriages of Ipswich residents that were reported and recorded from other towns and cities were 26; a decrease of 16 from 1948.

Deaths:

The total number of deaths for the year 1949 is 75; a decrease of 2 from 1948.

The number of former residents of Ipswich who passed on elsewhere but are buried in Ipswich totals 35; a decrease of 19 from last year's reports.

Males—68 Females—42

NOTICES

The attention of all parents is called to the law relating to the registration of births. The present requirements are as follows:

Chapter 46, Section 6, of the Revised General Laws: Parents within forty days after the birth of a child . . . shall cause notice thereof to be given to the clerk of the town or city in which the child is born.

The attention of Physicians and Midwives is called to the following:

Chapter 46, Section 6, General Laws:

Section 1. Physicians and midwives, shall within *forty-eight* hours after the birth of every child in cases which they are in charge, mail or deliver to the Clerk or Registrar of the City or Town in which the birth occurred, a notice stating the date and place of birth, giving the street number, if any, the number of the ward in a city and the family name. Failure to mail or deliver the said notice shall be punishable by a fine not exceeding twenty-five dollars for each offense.

It is very important that all vital statistics records be correct. If any errors are discovered, the Town Clerk will consider it a favor to have them reported at once so that correction may be made promptly.

Reasons why all births should be recorded:

1. To establish identity.
2. To prove nationality.
3. To prove legitimacy.
4. To show when a child has the right to seek employment under the child labor law.

5. To prove right of inheritance to property.

6. To establish liability for military service, as well as exemption therefrom.

7. To establish age and citizenship in order to vote.

8. To qualify to hold title to, and buy or sell real estate.

9. To establish the right to hold public office, and public employment.

10. To prove age at the time a marriage contract may be entered into.

11. To prove age to determine the validity of certain contracts entered into by alleged minors.

12. To prove age for Old Age Assistance or retirement benefits.

13. To prove age so as to have the right to take Civil Service examinations.

Your co-operation to the end that all births, marriages and deaths may be properly recorded will be sincerely appreciated.

The following licenses under the jurisdiction of the Division of Fisheries and Game of the Department of Conservation were issued through this office in 1949:

Resident Citizens Fishing	87
Resident Citizens Hunting	260
Resident Citizens Sporting	78
Resident Citizens Minor and Female Fishing	25
Resident Citizens Minor Trapping	2
Resident Citizens Trapping	10

Resident Citizens Sporting and Trapping	
To those over 70 yrs. (Free)	29
Duplicate Licenses	7
Resident Citizens Military or	
Naval Service (Free)	7
Non-Resident Fishing	3

The following licenses under the jurisdiction of the Essex County Treasurer were issued by the Town Clerk in 1949:

Dogs—

Male	256
Female	27
Spayed Female	96
Kennel—\$25.00	2
Kennel—\$10.00	5
Military (Free)	7
Transfer	1

NOTICE

For the benefit of the owners and keepers of dogs, the following extracts of the General Laws are hereby submitted for reference:

General Laws, Chapter 140, Sections 136A and 175, amended by Chapter 298 of 1932 and Chapter 320 of 1934:

Section 137: Licenses and Tags: The owner or keeper of a dog which is three months old or over, shall annually, on or before March thirty-first, cause it to be registered, numbered, described and licensed for one year from April first following, if the dog is kept in Boston, in the office of the police commissioner or if kept in any town, in the office of the clerk thereof.

The license shall be in a form prescribed by the director upon a blank to be furnished, except in the County of Suffolk, by the county in which the town is located, and shall be subject to the condition expressed therein, that the dog which is the subject of the license shall be controlled and restrained from killing, chasing or harassing livestock or fowl. The owner or keeper of a licensed dog shall cause it to wear around its neck or body a collar or harness of leather or other suitable material to which shall be securely attached a tag in a form prescribed by the director, and upon which shall appear the license number, the name of the Town issuing such license, and the year of issue. Such tags shall be furnished in the same manner as the license blanks, and if any such tags are lost, the owner or keeper of such dog shall forthwith secure a substitute tag from the Town Clerk, at the cost of ten cents, which may be retained by the clerk unless otherwise provided by law. Any person may bring or cause to be brought, from another state or county, any dog licensed under law thereof and keep such dog in this Commonwealth for a period not exceeding thirty days without licensing it hereunder, and during such period foregoing provisions of this section shall not apply to such dog.

Section 138. Licenses: The owner or keeper of a dog may at any time have it licensed until April first following: and a person who after April first becomes the owner or keeper of a dog which becomes three months old after March thirty-first in any year, shall when it becomes three months old, cause it to be registered, numbered, described, licensed, collared or harnessed and tagged as required by section one hundred and thirty-seven.

Note: During the year 1949, the Town Clerk received many complaints of the citizens concerning the large number of unlicensed dogs within the Town of Ipswich. This matter is becoming more serious each year and, it is felt by this office that action should be taken by the proper authorities to correct this

condition in 1950. Those who keep unlicensed dogs are breaking definite laws, and are therefore making it more difficult for those who adhere to the laws. There are many dogs wandering the streets which ought to be taken care of before serious accidents occur to persons and property.

At this time, I want to thank the various town officials and members of their departments; especially the Board of Registrars of Voters with whom I have had the pleasure of working these past two years as their clerk, for all the splendid co-operation received from them all.

The Town Clerk welcomes any and all questions that he may assist you with at any time concerning vital statistics, licenses, and matters of public interest. For many years the office of Town Clerk has been devoted to government "of the people, by the people, and for the people" and always recognizing that all men being created equal in the eyes of true democratic government service are entitled to equal service from those elected to serve them, at all times.

Respectfully submitted,

JOHN F. DOLAN,

Town Clerk

Report of Police Department

To the Honorable Board of Selectmen:

Gentlemen:

I have the honor to submit to you a resume of the duties performed by the Police Department for the year ending December 31, 1949.

Total Number of Arrests:

January	19
February	25
March	11
April	32
May	38
June	34
July	33
August	38
September	24
October	18
November	21
December	34
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Total	327

Classification of Crime:

Adultry	5
Assault	5
Attaching plates to car other than one to which they were assigned	1

Allowing improper person to operate	4
Bastardy	1
Breaking and Entering	5
Did pilot an aircraft while carrying a passenger and while a student pilot	1
Did operate an aircraft in a careless or reckless manner so as to endanger the life and prop- erty of another	1
Disturbing the Peace	5
Drunkenness	129
Delinquent children	2
Evading train fare	1
Failing to keep to right of way	1
Failing to display inspection sticker	5
Gunning on the Sabbath	2
Illegal possession of lottery tickets	2
Larceny	15
Larceny of an automobile	1
Leaving scene of accident after causing property damage	2
Lewd and lascivious cohabitation	3
Malicious mischief	1
Misappropriation of an automobile	3
Non-support	7
Neglected children	5
Neglect of minor children	3
Operating uninsured automobiles	2
Operating unregistered automobiles	2
Operating without registration in possession	1
Operating under influence of liquor	36
Operating so as to endanger	14
Operating without a license	12
Operating without a license in possession	1
Operating after rights to operate have been suspended	7
Registering bets on speed of horses	1
Setting up and promoting a lottery	1

Speeding	5
Trespassing	7
Vagrancy	2
Violation Town By-laws (Stop Signs)	6
Violation Fish and Game Laws	14
Violation Probation	3
Violation Traffic Rules and Orders	2
Violation Town By-laws	1
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Total	327

Disposition of Cases:

Appealed	6
Continued Generally	3
Dismissed for want of prosecution	4
Discharged	13
Defaulted (Forfeited fine)	1
Defaulted	3
Filed on costs	7
Filed	71
Fined	97
Held for Grand Jury	4
Probation	16
Released	54
Sentenced to House of Correction	12
Sentenced to State Farm (Bridgewater)	2
Suspended sentence	19
Pending	15
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Total	327

Miscellaneous:

Automobiles reported stolen	7
Automobiles recovered	9
Automobile licenses suspended or revoked	48
Automobiles transferred	1076
Ambulance runs	104
Ambulance runs out of Town	33
Assistance rendered to persons in distress	7
Airplane accidents	2
Automobile collisions	82
Automobile accidents	64
Articles reported lost	51
Articles found	57
Animals found	29
Animals disposed of	86
Animals injured by automobiles	39
Animals killed by automobiles	31
Bicycles registered 1949	141
Buildings found open and secured	123
Buildings reported entered	11
Children located and returned to parents	7
Miles covered by Ambulance	1604
Miles covered by Cruiser	23,880
Persons reported injured	54
Persons committed to psychopathic hospital	10
Persons bitten by dogs	23
Poultry killed by dogs	94
Parking summons issued	121
Remanded to House of Correction pending trial	6
Reported missing from home	23
Summons served	123
Summons served for outside departments	45
Total bicycle registration	1210
Warrants served	16
Warrants served for outside departments	5

Inventory:

Automobile	1
Ambulance	1
Dragiron set	1
Radio equipment for station and cruiser	1
Flashlights	7
Handcuffs	5
Iron claws	8
Revolvers	9
Riot Gun	1
Rifle	1
Fingerprint outfit	1

As Chief of Police I wish to direct your attention to the increasing volume of business performed by the Police Department for the year 1949.

The protection of life and property and the preservation of the public tranquility is one of the chief duties of the police department. Violations of the laws have been held to a minimum and I believe this is due in effect to the unselfish devotion to duty of the officers comprising the department who have co-operated with me in performing the duties assigned to them without complaint and in many instances responding to calls after their period of regular duty.

Many complaints receive the attention of the police department which never become part of the records of the police or our court. These cases consist primarily of domestic disturbances and minor transgression of young children. If after an investigation it is deemed advisable in the best interest of the public and of the offender, to waive criminal proceeding the individual is warned that a repetition of any offense will result in Court action. It is my contention that by this procedure many deserving individuals have been helped.

The organizing of the Booster Club in the interest of the Ipswich youth is a wonderful step in stamping out juvenile delinquency but the suppression of juvenile delinquency must start with the proper care of the child. It is the duty of every parent to see that their children have a good home, a proper environment, some sort of correct training, a supervision of their habits and companions, and a schooling or education which will fit them to face obstacles which they will confront in life. All working together for the youth thereby aids materially in the reduction of criminal offenses by children.

The ever-increasing traffic and the problem of parking is complex and varied and requires much study. I again recommend as I did last year that the town give serious thought to the installation of parking meters as I think they are essential to the control of parking just as traffic officers are necessary to control moving traffic. The meter expedites traffic movement, reduces cruising and double parking and aids public safety and conveniences by reducing traffic congestion. I further recommend that several bad intersections in town be studied with the thought in mind of preventing future accidents. One of these intersections is the junction of Argilla Road and County Road where you have a serious traffic hazard especially during the summer months by motorists going to and from Crane's Beach. I believe that some electrically operated traffic regulator or adequate device be put into operation and that if possible the State Dept. of Public Works be consulted to make a study of this location as to the means of eliminating a real hazard.

In many Cities and Towns throughout the Commonwealth they have put into effect the five day week. Every fair thinking citizen should endorse this plan in view of the fact that school teachers, painters, carpenters, in fact all building trade workers, all electric light, gas workers, telephone workers, town laborers, industrial workers, employees of banking institutions and practically all employees of most types of business institutions enjoy a five day 40 hours work week, and in fairness the policeman should receive the same consideration.

During the summer season when the population is at its peak and with the ever-increasing number of complaints and an ever-amounting list of duties and services being required of the police department, I would like to recommend the addition of two police officers.

Some mention should be made regarding the condition of our cell block. Recently State Health Inspector Harold D. Rose made an inspection of the block and recommended that it be painted and that other changes be made to meet state regulations. It is hoped that during the coming year that some work can be done to improve conditions.

A recent survey conducted by the National Safety Council under the direction of the Registry of Motor Vehicles based on information furnished by reports in the inventory sent them by this department has to do with personnel and equipment of the department. Due to the length of the report it is impossible to outline all recommendations suggested in this report but I will endeavor to bring it to your attention.

In conclusion I wish to thank the Justice and Clerk of the District Court and to the Honorable Board of Selectmen and other Departments who have assisted me during the past year.

Respectfully submitted,

BYARD W. HORSMAN,

Chief of Police

Report of Fire Department

To the Honorable Board of Selectmen:

Gentlemen:

Following is a report of the Board of Engineers of the Fire Department for the year 1949.

Bell Alarms	49
Still Alarms	191
Ambulance Assistance	42
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Total	282

Classification of Calls were as follows:

Building Fires	15
Chimney Fires	12
Grass, Woods and Brush	74
Dump Fires and Rubbish	46
Automobile Fires	12
Flooded Oil Burners	21
Leaking Refrigeration	3
Boiler Trouble	1
Persons Locked Out	4
Checking on Fires Reported	7
Dogs Rescued from River	2
Persons Rescued from River	1
Electrical Fires	7
Calls for Floodlights	2
Calls for Inhalator	2
Out of Town Calls	2

False Alarms	1
Miscellaneous Calls	27
Transporting Injured Person to Hospital	1

Runs made by Apparatus were as follows:

Engine 1	19
Engine 2	47
Engine 3	206
Ladder 1	52

Total mileage covered was 1038.9

Equipment Used as follows:

2½" Hose	3900 feet
1½" Hose	7250 feet
Ladders Raised	582 feet
Portable Pump	38 hours
Engine 2 Pumped	3 hours
Water used from Booster Tanks	33,210 gallons
Incoming Telephone Calls	1536
Outgoing Telephone Calls	199

Total Value of Property Threatened	\$ 45,450.00
Insurance Carried on Buildings	116,600.00
Estimated Loss on Buildings	6,575.04
Insurance Paid on Buildings	6,450.04
Value of Contents	48,275.00
Insurance Carried on Contents	38,000.00
Estimated Loss on Contents	2,720.94
Insurance Paid on Contents	1,951.53

Total Estimated Loss on Buildings and Contents	9,295.98
Total Insurance Paid on Buildings and Contents	8,401.57

The year 1949 has been extremely busy for the Ipswich Fire Department as it has been of all Fire Departments. Our records show that we answered 282 calls as against 246 in 1948.

We have continued to rebuild our outside Fire Alarm System as far as our budget would allow and hope that it can be completed this year.

There is a section of the cement flooring in the apparatus room that has got to have some repairs but we will have to get some expert advice before we can make an intelligent report on this matter.

The apparatus is in good condition with the exception of Engine 1 which is 30 years old and we earnestly hope that it can be replaced this year as too much depends on this machine when really you can put no dependence in its performance.

In closing we extend our thanks to all Town Departments for their co-operation and to the Board of Selectmen for the courtesies it has always extended to us.

Respectfully submitted,

SAMUEL W. ATHERLEY

LIONEL SHEPPARD

ROBERT D. HILLS

Board of Engineers

Report of Forest Warden

To the Board of Selectmen:

Gentlemen:

I submit herewith the report of the Forest Warden for the year ending December 31, 1949.

Number of Grass and Woods Fires	74
Average Cost Per Fire, 1949	\$12.09
Average Cost Per Fire, 1948	15.02
Average Cost Per Fire, 1947	13.86

Equipment on Hand:

Pump Cans	15
Brooms	40
Supplies, etc.	None

The conditions this year were serious due to an extensive dry period during the spring and summer months, necessitating at times continual patrols. Many investigations were made and complaints checked, much of this work being done without pay by your Forest Warden and Deputy Wardens. To these Deputies I extend sincere thanks.

I am recommending this year the purchase of 1,000 feet of 1½" forest fire hose. The use of the regular 1½" hose of the Fire Department is costly to that department and indefensible in the light of true economy. Also, since the State Forestry Division is equipped with this type of hose a means of quickly unified action will be ready at hand whenever they are called in to assist.

I am grateful to Fire Chief Atherley and the Engineers for the use of Engine 3 and a great deal of their equipment in our work, and to all department heads who have so readily assisted us in many valuable ways.

Respectfully submitted,

RUSSELL SCAHILL

Forest Warden

Town of Ipswich

Report of Sealer of Weights and Measures

To the Honorable Board of Selectmen:

Gentlemen:

Submitted herewith is my report for year ending December 31st, 1949:

The year 1949 has been a year of complaint-less, and it has been a pleasure to state same. Only two complaints were registered, and they were ironed out without court action.

The year 1949 has also been the highest in fees collected since the inception of Sealers of Weights and Measures. I have collected and turned over to the Town Treasurer \$208.38, and the amount of \$2.00 still is uncollected. The reason of high collections is obvious, since the State Legislature passed a bill increasing all fees; this bill did not go into effect until July 1st, 1949, so as a matter of fact, the year of 1950 will still bring increased revenue to the Town of Ipswich.

It has been a pleasure to serve the Honorable Board of Selectmen during the year, and wish to thank them for their co-operation and all other Town Officials who helped me during the year.

Respectfully submitted,

WILLIAM J. H. EWING,

Sealer of Weights and Measures

Report of Clam Commissioner

To the Citizens of the Town of Ipswich:

It is quite safe to say that there is an improvement in the condition of the flats in the year just closed. A very large percentage of our flats have a very good set or seeding.

Again this year we had the town barge in operation. We took off approximately six hundred and fifty tons of mussels and disposed of them out in deep water. The flats that we cleaned last year are now bearing a very healthy set of clams and to me it seems well worth the effort. During the months of June and July we had to curtail mussel work and concentrate wholly on the horseshoe crab. We found the largest infiltration of horseshoe crabs this year than any year in the history of the clam industry. We worked on the flats during the low tide, gathering as many as we could and used a special drag when the tide was up. We tried all kinds of traps — weirs to combat them and by keeping a very accurate count, found that we had disposed of 32,500 crabs during the two months.

We planted two beds of clams in the spring. In the middle of each bed we built a pen about 20 feet square, burying the sides of the pens down six inches so that nothing could go under them.

In less than three weeks all the clams on the outside of the pens were gone but those inside were all there three months later and growing, proving quite conclusively that the horseshoe crabs will eat clams.

Federal and State biologists are working on a non-corrosive wire to be used to protect the small or seed clam, but have not, up to this time, reached any conclusive findings. If this is proved practicable, it will go a long way toward bringing the industry back to its former condition. From what I have seen of this operation, I can see its possibilities. The wire is so constructed that it catches the clam spat, then it will deposit it on the flat and nothing can get at it to destroy it.

Again I do not recommend any great amount of transplanting or seeding, as it is sometimes called, until we are sure that we have the horseshoe crab and all the other known enemies of the clams under control. I do recommend the continuation of the mussel work until we have our productive flats completely cleaned.

I wish at this time to thank all those who in any way helped me in the year just closed.

Respectfully submitted,

HENRY SHAW,

Clam Commissioner

Report of Moth Superintendent

To the Honorable Board of Selectmen:

Gentlemen:

I herewith submit my seventeenth annual report as Moth Superintendent:

Again this year we have been comparatively immune to the ravages of the insect pests which attack our public shade trees. Timely applications of both arsenate of lead and DDT were most effective in reducing defoliation to a minimum.

After three years of trial, I am fully convinced that an Aero-Mist Blower would be a splendid investment for this department in preference to continually hiring a large part of our spraying done through private sources.

By purchasing one of these machines, and housing it in our own headquarters, it would be ready for instant use in all sections of the town during the entire season.

There was a noticeable reduction in the number of Fall Web Worms this year as compared with 1948. This was due largely to improved methods of spraying with the mist blower and the use of DDT sprays.

The Dutch Elm Disease has now been added to our list of enemies attacking shade trees, and this department willingly takes up the fight in an all out effort to preserve one of New England's greatest assets, the American Elm. At the present moment more than five thousand elms have been destroyed by this dread disease in Massachusetts.

During the Summer one tree was confirmed by the Shade Tree Laboratory at the University of Massachusetts as infected with the disease. Located on lower East street, it was promptly removed by the department and completely burned up in an effort to reduce its spreading to other trees.

What the coming year will show in relation to this new disease is purely a matter of conjecture. But we are ready and willing to do whatever is possible to preserve our elms in Ipswich which have meant so much to past and present generations.

Respectfully submitted,

C. GARDNER CAVERLY,

Local Moth Superintendent

Report of Tree Warden

To the Citizens of Ipswich:

I herewith submit my seventeenth annual report as Tree Warden.

This department has again carried on an extensive tree repairing project during the past year.

A large number of shade trees, particularly Elms, have had dead wood removed, and in some instances cabling and bolting operations have been carried out to give strength and support to branches which might otherwise break down from their own weight.

Careful observation during the past season indicates that the long protracted dry spells of the last three years have taken a large toll on the health and vitality of many shade trees on the public highways. Trees suffer tremendously during such periods, and often times for years to come. In many cases, old trees never recover from such periods of suffering from lack of moisture, and die shortly thereafter. In such instances they must be promptly removed less they endanger public safety.

As stated in my report to the Selectmen, the Dutch Elm disease has been added to our list of enemies attacking the Elms in Ipswich. As you know, it is countrywide, and all those in authority realize the serious threat it carries to complete extinction of the American Elm. We intend to do everything in our power to suppress the disease here, by keeping the trees as healthy as possible.

We are carrying on a tree planting program as usual in the Department as many people are aware. However, there are numerous sites that are left unplanted in the business areas because of present day conditions. If trees were to be planted in these areas, they could not possibly survive the many hazards which would confront them. Today, the street gutter offers nothing but utter failure to young shade trees. With the modern methods employed in snow removal, and the serious parking problem in the interior of the town, newly planted trees would have no chance of growing up. We are, therefore, confining our planting activities to less congested locations.

As usual, I want to express my sincere thanks to any and all the citizens of Ipswich who have taken an active interest in the welfare of public shade trees, and have helped me to carry on the responsibilities of the office.

Respectfully submitted,

C. GARDNER CAVERLY,

Local Tree Warden

Report of Park Commissioners

To the Citizens of Ipswich:

The Board of Park Commissioners herewith submit their annual report.

The usual maintenance work required of this Department has been carried on in the same manner as in former years.

Dry weather again prevailed during the Summer months, which let up considerably on the activities of the Department as far as grass maintenance was concerned. On the other hand, a number of trees standing on the public parks received a thorough overhauling which had been needed for some time.

Tulips were again planted in the several beds on the Greens, and fertilized to insure a good healthy growth in the Spring.

The Giles Firmin Garden is in need of a considerable amount of improvement. Your Commissioners have from time to time talked over the possibility of effecting various changes at this beauty spot, such as thinning out the tangle of overgrown trees and shrubs, filling in the sluggish pond and making a recreation area there; also to provide facilities for the same.

Last Summer a good deal of undergrowth was cut down on the southwesterly side of the Garden with the idea in mind of eventually converting it to a lawn area.

Realizing that the cost of doing the job all at once would amount to a considerable sum of money, we plan to do a small amount each year, thereby absorbing the expense from the labor item from each annual appropriation.

Respectfully submitted,

C. GARDNER CAVERLY, *Chairman*

HENRY S. BOWEN

SAMUEL C. GORDON

Park Commissioners

Report of Town Forest Committee

To the Honorable Board of Selectmen:

Gentlemen:

The Town Forest Committee herewith submit their annual report:

Other than periodic inspection of the areas already planted in the Town Forest Domain, your Committee reports no further activity during the year 1949.

Respectfully submitted,

C. GARDNER CAVERLY, *Chairman*

JOSEPH E. THOMAS

Town Accountant's Statement

I hereby certify that I have examined the accounts of the Treasurer as of December 31, 1949, and have found them correct and the balance in his hands to agree with the balance shown on his books.

BRAINARD C. WALLACE,

Town Accountant

Essex. ss.

Then personally appeared Brainard C. Wallace, Town Accountant of the Town of Ipswich and made oath that the above statement made by him is true.

WALTER E. CALLAHAN,

Notary Public

My commission expires February 27, 1954.

Report of Town Treasurer

To the Citizens of the Town of Ipswich:

The report of the Town Treasurer for the year 1949 is herewith submitted.

Cash Balance, January 1, 1949	\$193,449.96	
Receipts	997,533.38	
	<hr/>	\$1,190,983.34
Expenditures		986,509.19
		<hr/>
Cash Balance, December 31, 1949		<u><u>\$204,474.15</u></u>

Detailed reports of all financial transactions of the town for the year may be found in the tables in the report submitted by the Town Accountant. In view of the fact that another year has passed during which it was not necessary to borrow any money in anticipation of revenue, no effort was made to determine the Town's borrowing capacity for borrowing on temporary notes.

The cash balance as shown above includes the depreciation fund, construction fund and cash balances of the Electric Light and Water Departments amounting to \$101,491.20.

It was not necessary to borrow any money this year in anticipation of revenue, due to the fact that, the Assessors were very co-operative by passing the real estate commitments

over to me during the month of May, and by having an extra typist for one week, we were able to get the bills delivered June 8, 1949, which is at least two months earlier than prior years, thereby increasing the cash balance from a dangerous low point.

May I call your attention to the improvement of the Tax Title account. Although \$1,783.86 was added to the Tax Title account, there was \$2,142.41 foreclosed leaving the balance of the account as of December 31, 1949 \$530.32 less than the balance of the account as of December 31, 1948.

Since it has been unnecessary to borrow any money in anticipation of revenue and the outstanding general debt now reduced to \$50,000.00 the town is in very good financial condition.

Respectfully submitted,

JOHN E. GRANT,

Treasurer

Reconciliation of Treasurer's Cash

Balance, January 1, 1949	\$ 193,449.96
Receipts, January 1 to December 31, 1949	997,533.38
	<hr/>
	<u>\$1,190,983.34</u>

Payments to Treasurer, January 1 to December 31, 1949	\$ 986,509.19
First National Bank of Ipswich	191,570.95
First National Bank of Boston	290.05
Merchant's National Bank of Boston	993.80
Day Trust Co.	5,015.35
Ipswich Savings Bank	6,304.00
Cash in Office, verified	300.00
	<hr/>
	<u>\$1,190,983.34</u>

First National Bank of Ipswich

Balance, December 31, 1949, per Statement	\$144,318.82
Deposit in transit, verified	107,103.83
	<hr/>
	<u>\$251,422.65</u>

Balance, December 31, 1949, per Register	191,570.95
Outstanding Checks, December 31, 1949	59,851.70
	<hr/>
	<u>\$251,422.65</u>

First National Bank of Boston

Balance, December 31, 1949, per Statement	\$ 290.05
Balance, December 31, 1949, per Check Book	\$ 290.05

Merchant's National Bank of Boston

Balance, December 31, 1949, per Statement	\$ 993.80
Balance, December 31, 1949, per Check Book	\$ 993.80

Ipswich Savings Bank

Balance, December 31, 1949, per Statement	\$6,304.00
Balance, December 31, 1949, per Bank Book	\$6,304.00

Day Trust Co.

Balance, December 31, 1949, per Statement	\$5,015.35
Balance, December 31, 1949, per Check Book	\$5,015.35

Tax Collector's Report

John E. Grant, *Collector*

Motor Vehicle Excise 1945

Outstanding January 1, 1949	\$ 2.00	
Abatement		\$ 2.00
	<u> </u>	<u> </u>

Motor Vehicle Excise 1946

Outstanding January 1, 1949	\$ 21.28	
Collection		\$ 2.00
Abatements		19.28
	<u> </u>	<u> </u>
	\$ 21.28	\$ 21.28
	<u> </u>	<u> </u>

Motor Vehicle Excise 1947

Outstanding January 1, 1949	\$1,046.45	
Collections		\$ 265.64
Abatements		413.73
Outstanding December 31, 1949		367.08
	<u> </u>	<u> </u>
	\$1,046.45	\$1,046.45
	<u> </u>	<u> </u>

Motor Vehicle Excise 1948

Outstanding January 1, 1949	\$2,334.94	
Commitment	287.29	
Refund	7.32	
Collections		\$1,564.13
Abatements		152.38
Outstanding December 31, 1949		913.04
	<u> </u>	<u> </u>
	\$2,629.55	\$2,629.55
	<u> </u>	<u> </u>

Motor Vehicle Excise 1949

Commitments	\$33,038.69	
Refunds	521.50	
Collections		\$28,899.80
Abatements		1,216.10
Outstanding December 31, 1949		3,444.29
	<u>\$33,560.19</u>	<u>\$33,560.19</u>

Real Estate 1945

Outstanding January 1, 1949	\$ 68.40	
Collection	<u></u>	<u>\$ 68.40</u>

Poll 1946

Outstanding January 1, 1949	\$ 20.00	
Collection		\$ 2.00
Abatements		18.00
	<u>\$ 20.00</u>	<u>\$ 20.00</u>

Personal 1946

Outstanding January 1, 1949	\$ 249.32	
Collections		\$ 126.13
Abatements		76.51
Outstanding December 31, 1949		46.68
	<u>\$ 249.32</u>	<u>\$ 249.32</u>

Real Estate 1946

Outstanding January 1, 1949	\$ 295.74	
Collections		\$ 80.75
Abatements		214.99
	<u>\$ 295.74</u>	<u>\$ 295.74</u>

Poll 1947

Outstanding January 1, 1949	\$ 152.00	
Collections		\$ 52.00
Abatements		66.00
Outstanding December 31, 1949		34.00
	<u>\$ 152.00</u>	<u>\$ 152.00</u>

Personal 1947

Outstanding January 1, 1949	\$1,372.10	
Collections		\$ 690.50
Abatements		154.00
Outstanding December 31, 1949		527.60
	<u>\$1,372.10</u>	<u>\$1,372.10</u>

Real Estate 1947

Outstanding January 1, 1949	\$2,886.08	
Collections		\$1,347.93
Abatements		1,348.15
Outstanding December 31, 1949		190.00
	<u>\$2,886.08</u>	<u>\$2,886.08</u>

Poll 1948

Outstanding January 1, 1949	\$ 446.00	
Refunds	2.00	
Collections		\$ 222.00
Abatements		110.00
Outstanding December 31, 1949		116.00
	<hr/>	<hr/>
	\$ 448.00	\$ 448.00
	<hr/>	<hr/>

Personal 1948

Outstanding January 1, 1949	\$5,398.32	
Collections		\$4,222.35
Abatements		27.60
Outstanding December 31, 1949		1,148.37
	<hr/>	<hr/>
	\$5,398.32	\$5,398.32
	<hr/>	<hr/>

Real Estate 1948

Outstanding January 1, 1949	\$38,839.32	
Refund	92.00	
Collections		\$36,007.77
Added to Tax Title		1,214.40
Abatements		560.05
Outstanding December 31, 1949		1,149.10
	<hr/>	<hr/>
	\$38,931.32	\$38,931.32
	<hr/>	<hr/>

Poll 1949

Commitments	\$4,630.00	
Refunds	6.00	
Collections		4,144.14
Abatements		384.00
Outstanding December 31, 1949		107.86
	<u>\$4,636.00</u>	<u>\$4,636.00</u>

Personal 1949

Commitments	\$27,350.09	
Collections		\$22,056.96
Abatements		127.93
Outstanding December 31, 1949		5,165.20
	<u>\$27,350.09</u>	<u>\$27,350.09</u>

Real Estate 1949

Commitments	\$355,986.13	
Refunds	986.79	
Collections		\$308,783.05
Added to Tax Title		423.55
Abatements		11,947.02
Outstanding December 31, 1949		35,819.30
	<u>\$356,972.92</u>	<u>\$356,972.92</u>

Tax Titles

Outstanding January 1, 1949	\$6,230.94	
Added to Tax Title	1,783.86	
Foreclosure		2,142.41
Tax Titles Redeemed		171.77
Tax Titles on hand December 31, 1949		5,700.62
	<u>\$8,014.80</u>	<u>\$8,014.80</u>

Tax Titles**Water**

Outstanding January 1, 1949	\$ 11.94	
Added to Tax Title	834.04	
Collections		\$ 11.94
Tax Titles on hand December 31, 1949		834.04
	<u>\$ 845.98</u>	<u>\$ 845.98</u>

Moth 1948

Outstanding January 1, 1949	\$ 26.00	
Collections		\$ 9.50
Outstanding December 31, 1949		16.50
	<u>\$ 26.00</u>	<u>\$ 26.00</u>

Water Lien Added to Taxes 1947

Outstanding January 1, 1949	\$ 451.96	
Added to Tax Title	<u> </u>	<u>\$ 451.96</u>

Water Lien Added to Taxes 1948

Outstanding January 1, 1949	\$ 376.32	
Collection		\$ 52.28
Added to Tax Title	<u> </u>	<u>324.04</u>
	<u>\$ 376.32</u>	<u>\$ 376.32</u>

Report of Playground Committee

To the Selectmen:

The Playground this year has seen more activity than in several years. The ball diamond has been used nearly every evening and Saturdays and Sundays. The softball field has also seen games every night. The new tennis courts have been well patronized and are very satisfactory.

For the younger children there are many swings, a merry-go-round, chutes, sea-saws and other equipment. For the very young there are chair swings and sand boxes; besides there are picnic tables scattered over the grounds so that many mothers bring their children to the playgrounds and stay under the trees and at the tables. The Committee feels that Ipswich has a well balanced playground. There are just two things that they would like to see added, these are bleachers at the two ball diamonds and a fence along the Linebrook Road border. These two things are really needed and need not be too expensive. Th bleachers can be bought a few sections each year. The bleachers we have been using from the High School are in such a condition that it is not practical to make any attempt to move them up to the playground another year.

The fence is needed to protect the equipment we have and to keep autos from driving onto the grounds.

There has been some vandalism though not as much as in some other years.

This summer we have had one corner of the grounds that was rough and unusable improved so that another softball

diamond may soon be available. The brook was covered over and a lot of fill was procured and the whole area leveled off.

Another activity at the Playground was the Skating Rink. The rink was flooded with the assistance of the firemen and lights were installed and it was well patronized when there was any ice. In addition to these regular playground activities the school program was carried out and, everything taken into consideration, there were a lot of people who got a lot of enjoyment out of the Linebrook Playground and the Committee feels that the citizens were well rewarded for the money and time put into this project, and we are asking your support that we may do an even better job this year. The most important thing we need is a new power mower. The old one is definitely out and gone.

STANLEY E. EUSTACE, *Chairman*

HENRY S. BOWEN, *Clerk*

Report of Board of Health

To the Citizens of Ipswich:

The duties and functions of the Board were carried on in an efficient manner and no phase of the work neglected in spite of the fact that the Agent resigned unexpectedly, requiring the appointment and training of a successor to carry on the many and varied duties. At the present time everything is once more functioning smoothly and the present Agent is proving himself capable in all respects.

The Commonwealth promised to accept the responsibility of all milk inspections for a period of one year until the newly appointed Agent could learn all aspects of this phase of his work, and this has been done to date, with the local Agent accompanying the State representative. Our Agent has arranged to complete a course at the Essex County Agricultural School and will be in a position to take over completely this important work during the coming year.

Restaurants have been inspected at regular intervals and we wish to thank the owners of the local establishments who have co-operated wholeheartedly, accepting and immediately acting, upon our suggestions to further safeguard the health of their patrons. A simple code of regulations has been about completed and will be discussed with a group of owners before adoption. We feel sure that in their present state, they will invoke little if any hardship on the owners, and may prove entirely unnecessary if the present excellent understanding and co-operation persists between the owners and the Board of Health.

The number of patients at the Middleton Sanitarium continued to be above average, and we have no choice but a mandatory assumption of the expenses involved, but we are happy to say that a partial refund was obtained, in the form of a state subsidy, in every single instance, insuring a return of several thousand dollars into the general reserve fund. At the present assessment, the future costs of the Board promise to be still greater as we have six present incumbents and two waiting, which is a larger proportion than we have averaged in recent years. We continue to urge periodic examinations of all discharged and exposed persons to still further cut down the dangers of recurrence and to save the potential cost of readmittance, to the Town of Ipswich.

The local rubbish and garbage collections were maintained at a high level of efficiency for eleven months of the year, but your Board found it necessary to curtail the rubbish collections for the month of December due to lack of funds. From the hundreds of complaints and requests received during this short period, we are convinced that these services have become an integral part of local utilities and are desired by the large majority of townspeople. The Board wishes to pay tribute to one of the hardest working units in the Town's employ, and one who, many times in the course of the year, go beyond the call of duty and work unselfishly overtime without compensation, due to the limited budget we operate under. A recent survey of two neighboring towns reveals the interesting fact that our efficient services are operated at approximately 50% of the cost of hired services in these respective communities. We call to the attention of the Finance Committee that our equipment for these services is getting older all the time and recommend that the revenue of the sale of refuse be placed in a special fund to amortize the equipment necessary to continue these valued services. We wish to publicly commend the personnel and particularly Mr. John Ladderbush who has charge of this work and who has, in our opinion, done an outstanding job

in keeping costs as low as possible, commensurate with the services received.

A series of well child clinics were held throughout the year and were generally well attended. These have long become a well accepted part of the local board's activities, and have proved no little part in the prevention of more serious future illnesses. We feel that this program should be continued and improved upon, but any further expansion is obviously impossible under our present budget. Miss Eleanore Richardson was appointed to fill the vacancy caused by the resignation of Miss Naves, and her experience should make a valuable contribution to the overall program in the future.

A series of conferences have been held with State authorities and also with officials of all the surrounding communities, exploring the possibilities of a joint Health Unit covering several communities, and employing a trained sanitarian available to all. This would mean the co-ordination of the work of the present milk inspectors and sanitary agents in the various towns with a consequent savings to all. One such unit is apparently working satisfactorily in the western part of the state and we continue to watch its progress as a possible guide to our own future plans.

We would like to outline the workings of the compensation of the slaughter inspector in this department as recent criticisms indicate that this is not entirely clear to all. His salary is not paid by the Town but by the owner of the local slaughter house who reimburses the Town for every cent expended. By law it is necessary that this work be supervised by the local Board and payment made through it, so this part of our budget expended is returned in its entirety to the general reserve fund. It is merely a bookkeeping fund. A cut in our budget this year exposed the Town to possible litigation as fees were regularly received from the slaughter house while this part of our budget pruned by the finance committee prevented our paying the slaughter inspector. Thus the Town possesses the money

and has for some time but Mr. Lindgren remains unpaid in the amount of \$512.00 until the regular town meeting. This inspector is appointed by the Commonwealth and merely operates under our jurisdiction without cost to the town.

We wish to point out that nearly \$5000, or one-third of our budget, is returned to the Town as a result of subsidies, sale of refuse, and license fees. The major part of the remaining amount pays for the public services. The incidence of T.B. and other contagious diseases is, of course, out of our hands, and this part of our budget can be merely estimated on previous experience. We feel that past experience has proven our budget estimations reasonably accurate and deplore another year when all members must serve without salary, with substantial back payments due the slaughter inspector and truck driver, and the faithful workers on short time during the holiday season through no fault of their own.

We wish to thank the members of other boards and many private citizens for the fine co-operation received throughout the year and every effort will be made to continue and expand the services you have a right to expect in this growing community of ours.

Respectfully submitted,

LAURENCE M. KING, *Chairman*

DR. ERNEST SMITH

DR. FRANK COLLINS

Communicable Disease Reporter

To the Board of Health:

Gentlemen:

The following is a list of contagious diseases reported to the Board during the year ending December 31, 1949:

Poliomyelitis	5
Chicken Pox	4
Dog Bite	9
German Measles	1
Measles	8
Mumps	2
Scarlet Fever	13
Tuberculosis	2
Whooping Cough	2
Gonorrhea	1
Typhoid Fever	1
Syphilis	1
Pneumonia Lobar	1
	<hr/>
	50

Respectfully submitted,

JOHN H. BLAKE,

*Reporter of
Communicable Disease*

Sanitary Agent's Report

To the Board of Health:

Gentlemen:

I submit the following report for the year ending December 31, 1949:

Overnight cabin and camp licenses granted	9
Collection of swill and garbage	1
Collection of tallow and soap grease	3
Cleaning cesspool and vaults	1
Funeral Directors	4
Methyl and Wood Alcohol	15
Slaughter House	1
Slaughter House (Poultry)	1
Burial permits granted	75
Pig permits granted	2
Day Nursery School permit granted	1
Cesspool and septic tank permits granted	7
Nuisance notices	20
Bakery inspections	1
Complaints	38
Garbage complaints	12
Rubbish collection complaints	4
Slaughter House Inspections	1
Store Inspections	14
Soda Fountain Inspections	10
Restaurant Inspections	28
Property Inspections	5
Public Toilets	9
Contagious Disease Posted	2

Respectfully submitted,

JOHN H. BLAKE,

Agent

Report of Milk Inspector

Gentlemen:

I submit the following report for the year ending December 31, 1949:

Number of licenses issued to milk dealers	15
Number of licenses issued to stores and restaurants	49
Number of producers permits granted	43
Number of pasteurize licenses granted	4
Number of licenses issued to manu- facture ice cream	2
Number of oleomargerine licenses granted	15
Number of dairy barns scored	12
Number of dairy barns not approved	1
Pasteurizer checked during the year	8
Milk samples tested for butter fat	8
Milk samples tested for solids	8
Milk tested for bacteria (Plate count)	8
Cream tested for butter fat	5
Cream tested for bacteria (Plate count)	5

Respectfully submitted,

JOHN H. BLAKE,

Milk Inspector

Report of Inspector of Slaughtering

To the Board of Health:

Dear Sirs:

I hereby submit the annual report of slaughtering for the year of 1949, at Ipswich:

<i>Month</i>	<i>Horses</i>	<i>Cows</i>	<i>Calves</i>	<i>Sheep</i>
January	161	3	9	
February	132	2	5	2
March	197	2	2	1
April	122	1	7	3
May	145	4	3	1
June	75	4	2	4
July	109	2	3	
August	230	5	5	
September	213	5	3	1
October	179	3	2	
November	250	3		
December	253	2	2	1
	<hr/>	<hr/>	<hr/>	<hr/>
Total	2066	36	43	13

Respectfully submitted,

HILMER H. LINDGREN,

Slaughter Inspector

Report of Inspector of Animals

I submit herewith my report for the year ending December 31, 1949:

Cows	495
Heifers	295
Bulls	23
Horses	74
Sheep	90
Pigs	14
Goats	9
Steers	42
Number of Cattle from out of State	79
Dog Bites	16

Respectfully submitted,

G. LORING WOODBURY,

Inspector of Animals

Report of Superintendent of Streets

To the Honorable Board of Selectmen:

Town of Ipswich

I submit herewith the annual report of the Highway Department for the year 1949.

Considerable road construction was accomplished by the department in addition to the routine of general maintenance.

Under snow and ice removal, ice was the worse factor we had to contend with. We had an average snowfall of forty-seven (47) inches, less than half the amount of snow that fell in 1948 which was one hundred and thirteen inches (113).

Little Neck Road was sealed and should last for several years, the surface was getting very bad there.

Construction projects were completed as fast as time would allow.

Drainage was extended on North Ridge Road and the surface sealed with bituminous material and covered with pea stone.

Safford Street was finished this summer when the water was at its lowest point.

Chap. 90 1948 project on Topsfield Road was completed between the Dyar House and Mill Road, improving the bad curves a great deal. Considerable ledge had to be moved so that progress was slow and expensive.

The Chap. 90 allotment for 1949 on Topsfield Road was completed at the unusual low cost of five (\$5.00) dollars per linear foot and three hundred ninety-four (394) feet of drainage installed on another section that should be done in 1950. The 1949 section extends twenty-five hundred (2500) feet towards Topsfield from Mill Road.

Farley Avenue has been excavated, graded, and drainage installed. The street will be finished as the weather allows.

I wish to take this opportunity to thank the different departments and citizens who have co-operated with the department this year.

Tabulation of Time Equipment Worked in 1949

<i>Equipment</i>	<i>Miles</i>	<i>Hours</i>	<i>Gallons</i>	<i>Quarts</i>
			<i>Gas</i>	<i>Oil</i>
No. 1 Walters Truck	5087	953	2468	136
No. 2 Walters Truck	3969	649	1665	94
No. 3 Ford Truck	7721	2138	1194	48
No. 4 Ford New Truck	4832	1305	726	25
No. 4 Chevrolet Old Truck	3597	756	426	22
Grader—Rome	1322	624	1386	16
Roller—Gasoline		300	450	10
Tractor—Cletrac		47	114	3
Mixer		30	15	4
Loader—Gravel		106	53	4
Loader—Snow		52	69	6

Highway Department Inventory December 31, 1949

<i>No.</i>	<i>Article</i>	<i>Amount</i>
1	Cart, Two Horse	\$ 5.00
1	Compressor	200.00
1	Derrick, Hand	65.00
1	Forge and Anvil	10.00
	Snow Fence, 5800 feet	400.00

1	Grader, Rome	1,100.00
1	Hone, Road	700.00
1	Kettle, Tar	10.00
1	Loader, Gravel	125.00
1	Loader, Snow	4,800.00
1	Mixer, Cement	65.00
1	Marker, Street	45.00
1	Plow, Road	15.00
3	Plows, Blade, Snow	1,000.00
1	Plow, V-Shaped, Truck	750.00
1	Plow, V-Shaped, Tractor	500.00
2	Plows, One Way, Truck	800.00
5	Plows, Sidewalk, Two Horse	225.00
1	Plow, Sidewalk, Tractor	25.00
1	Roller, Stone, Two Horse	5.00
1	Roller, Gasoline	4,800.00
6	Spreaders, Sand	750.00
1	Sweeper, Two Horse	25.00
5	Screen, Gravel	10.00
1	Tractor, Cletrac	1,050.00
2	Trucks, Small Dump	4,000.00
2	Trucks, Large Dump, Walters	18,000.00
1	Truck, ½-Ton, Pickup	900.00
		<hr/>
		\$41,280.00
Other Tools and Supplies		4,731.00
		<hr/>
		\$46,021.00

Respectfully submitted,

FRANCIS E. WOOD,

Supt. of Streets

Report of Board of Public Welfare

To the Citizens of the Town of Ipswich:

Herewith is the annual report of your Board of Public Welfare for the year ending December 31, 1949.

There has been a great deal of discussion this year about Public Welfare and the different categories handled by this Board. It is only proper that the citizens of this town know how these categories are handled and the way in which our work is done.

The first thing which takes place is the submitting of an application by the recipient for some particular class of aid. In talking with the individual we can determine from the facts which category he or she belongs in.

The person's name, date of birth and residence are first determined, whether single or married and the number of children, if any, in the family. If this particular case is one which comes into the Old Age Assistance or Aid to Dependent Children categories, what is the possibility of contributions from the children. This factor is established by sending out Relative's Reports calling upon these people to give their net incomes so that we may establish their contributions. These reports must be returned to this office before a person is eligible to receive aid. A married child is allowed an exemption of \$2750.00 before any contribution is required and an extra allowance of \$500.00 for each dependent minor child is added. A single child has an exemption of \$1500.00 per year before a contribution is demanded. These exemptions are set up by the State Legislature.

Real property is considered an asset of the estate, if there is an equity over \$3000.00. If there is an equity over \$3,000.00, there must be a mortgage form filed for the benefit of the Town of Ipswich. Any rents from the property are considered as resources and taken out of the budgeted figures.

Insurance policies are examined to establish the amounts of insurance carried and the cash surrender value of the policies because if the cash surrender value exceeds \$1,000, the people are told to take a loan for that amount and live on it before applying for aid. These policies are checked once every six months to see that this point is always covered.

Banks in Ipswich and in surrounding towns, if necessary, are contacted to establish the savings of recipients of welfare. People on Aid to Dependent Children and Old Age Assistance are allowed to have single accounts up to \$500.00 and joint accounts of \$1,000.00. If the amount of money in the banks exceed these sums, the people are told to live on the excess before applying and the withdrawals are checked to see that the excesses are not abused.

Resources of all nature are checked with the person in determining their budgets. Old Age Survivors Insurance, under the Social Security Act are checked with the Salem Social Security Office and if there is a grant, this amount is taken out of the budget as a resource. Annuities and contributions are carefully gone over and determined to see if there is some form of resource here and again a check is made on contributions from children.

The general health of the person is checked and the question of whether or not medical attention and medicine is going to be a special need.

Living conditions are checked to see what the price of the rent is to be, the number of rooms, whether or not they are living with their children or living alone and the type of fuel being used.

These factors are checked every six months in Old Age Assistance cases and every three months in Aid to Dependent Children cases. In General Relief we are in constant contact with the recipients because with very few exceptions they appear before the Board each week.

After these facts are established and all papers have been returned, a budget of the needs of these people is established in accord with a State Standard Budget supplied for this purpose. In October, 1948, the State increased this budget 8.3% because of the cost of living. In December of 1949 every case on Old Age Assistance was increased \$4.00 per month by the State Legislature.

In our report on the various categories, you will find what the State and Federal Governments reimburse the Town of Ipswich on these cases and though, at times, it appears that the cost of welfare in the Town of Ipswich is very high, these reimbursements reduce the actual cost to the town by quite a figure.

GENERAL RELIEF

There has been a great deal of unemployment this year as the Unemployment Insurance group at the Town Hall every Wednesday shows. Our one industry, in a period of re-organization, was not hiring people in any great numbers. Industries outside the town were also more or less entrenched. We kept close touch with the Unemployment group that visited Ipswich with the hope that we might place some of these people, but without any great success. A great part of the load again came from other cities and towns, where people were living who had Ipswich settlements. These people received aid there which is chargeable to the Town of Ipswich.

This group, General Relief, is made up of those people out of work and who have run out of unemployment insurance. These people, unable to help themselves, the unemployables, who are not eligible for one of the other categories, i.e., Old Age Assistance or Aid to Dependent Children. This type of person generally has no one to care for or support them or are aliens who do not meet the requirements for other aid. Unlike the eligible citizen, who on reaching 65 years of age and is in need can apply for Old Age Assistance, these people must depend entirely upon General Relief. The sick person who, because of his or her illness has had to stop working cannot collect unemployment insurance because they left work voluntarily. They, too, become recipients of General Relief. The monies allocated for this category are an outright expense to the town. There is no reimbursement here.

Everything in this category depends upon placing the person in some occupation where they can care for themselves. During years where we had some snow removal work, we have been able to place a few.

We have heard of instances in this town where displaced persons have been given the jobs held by our own people, forcing them on relief and this in times when we can't find work for our own.

Here is a sample of the State Standard Budget by which we are governed in making our payments in these different categories:

Budget Item Costs Schedule—Weekly

Male				Female		
<i>Food</i>	<i>Clothing</i>	<i>Personal Care</i>		<i>Food</i>	<i>Clothing</i>	<i>Personal Care</i>
4.15	1.15	.50	Elderly	3.85	1.60	.40
			Light Wk.	3.85	2.05	.40
			Mod. Wk.	4.05	2.05	.40
			Hard Wk.	4.65	2.05	.40
Children						
2.25	.80	.20	Under 1	2.25	.80	.20
2.40	.80	.20	1 - 3	2.40	.80	.20
2.95	1.00	.20	4 - 6	2.95	1.00	.20
3.60	1.35	.25	7 - 9	3.60	1.20	.25
4.25	1.70	.25	10 - 12	4.25	1.50	.25
4.85	1.75	.25	13 - 15	4.50	1.55	.25
5.30	1.75	.35	16 - 20	4.20	1.55	.30

Modifications:

- Person alone — Increase 50%
- Family of two — Increase 25%
- Family of three — Increase 10%
- Family of eight — Decrease 5%

Restaurant Meals:	Male	Female
1. 3 meals out	9.70	9.70
2. 2 meals out	8.65	8.60
3. 1 meal out	7.20	7.00

On all these cases the State allows 8.3% Cost of Living Increase. In Old Age Assistance and Aid to Dependent Children, the State checks these cases to see that the budgets are complied with.

OLD AGE ASSISTANCE

This category deals with citizens over 65 years of age and in need. The size of the group depends upon the number of persons reaching this age and filling the requirements each year. This is a figure that cannot be reached mathematically because we have no measuring stick to go by. No one can possibly tell how many people are going to come into or go out of this category, in any one year.

Since the Old Age Assistance law was enacted in 1931, many amendments have been enacted by the Legislature bearing upon the amount of assistance and contributions by children. In October of 1948 there was an increase in all cases of 8.3%. This meant that immediately all budgets were adjusted upon this new scale. In December of this year, the Legislature gave to each person under Old Age Assistance a Leisure Time grant of \$4.00 per month.

An application is taken from these people and a check made to determine their eligibility. Some of the factors checked are as follows: Birth date and place of birth, residence over a period of five years prior to application, the number of children in the family and their contribution if any, bank accounts, and all types of savings, ownership in real estate and their equity therein, insurance factors including value of policy, the premiums, cash surrender value and whether or not there are outstanding loans or assignments against the policy, the present health and medical treatment of the applicant and finally the living arrangements of the applicant.

Every six months these factors are again checked with the exception of reports sent to the children which go out of this office at least once a year or more often if we consider it necessary.

The budgets on these cases are taken directly as they apply from the State Standard Budget set up for the category and 8.3% is then added. If there are resources or contributions made to these people, that amount is taken off the budgetary figure as a resource and Old Age Assistance supplies the difference.

The Federal Government reimburses the town at the rate of $\frac{1}{2}$ up to \$50.00 plus \$5.00 a case and the State reimburses $\frac{2}{3}$ of the remainder.

This year our expenditures were \$120,380.34. Our reimbursements were \$96,832.56, making the cost to the town of \$23,547.78. The monies reimbursed by the State go into the reserve fund and cannot be used by this department but the Federal share of \$52,828.10 comes back into this department and is used on Old Age Assistance. Each year we have to guess what the Federal Government is going to reimburse us because what we ask for in our budget is the State and Town share.

This year our rolls went from 150 cases as of the first of January to 167 for December 31st.

Recipients aided January 1, 1948		150
Applications received during year	46	
Approved		42
		<hr/>
		192
Not Approved	2	
Pending	2	
Closed during year		25
		<hr/>
Total cases as of December 31, 1949		167

AID TO DEPENDENT CHILDREN

This particular category has held fairly steady during the past year but like any other, it can jump overnight. This category deals with the family in which the bread winner has died or deserted, or has been incapacitated by sickness and has minor children to be cared for by another parent or a grantee relative. These children, who are too young to work or care for themselves, must be cared for until such time as they can care for themselves.

Citizenship and settlement are not determining factors in this category. Only the fact that there are minor children in need and a family to be held together can be considered.

This group is also governed by the Standard Budget set up by the State Department of Public Welfare and the cases are visited once every three months to establish the fact that there is a continuing eligibility for this aid. The schools are checked at the same time to see that the children are receiving proper training.

Strict medical attention is given in the school system and care is granted where it is necessary.

This year hospitalization has increased from \$8.00 per day to \$10.00 per day and a single case which needs hospitalization runs into \$70.00 per week over a period of time. This can be quite a burden and it is impossible to tell at the beginning of the year what our hospital bills will be.

This year we know that we will have one more family added to our rolls.

Total cases as of December 31, 1948		7
Recipients being aided January 1, 1948	13	
New cases	1	1
	—	—
	14	8
Cases closed during year	0	0
	—	—
Persons aided December 31, 1949	14	8

We wish to thank all departments for their co-operation this year. We wish especially to thank John F. Dolan, our Town Clerk, for his very valuable aid in securing vital statistics so necessary in determining eligibility of various categories of relief.

Respectfully submitted,

WILLIAM T. DUNBAR, *Chairman*

GEORGE R. HOVEY

J. ALCIDE LOMBARD

WALTER E. CALLAHAN, *Agent*

Report of Veterans Service

To the Citizens of the Town of Ipswich:

At present there are 71 cases on file; 23 are active with the rest either in the inactive file or becoming active again as the time goes on.

We have been very fortunate in being able in the past to put unemployed Veterans to work, but now the point has been reached where we are not able to do so. It appears at present that the cost of Veterans Benefits will continue to rise (which is the situation throughout the State) until direct remedies are considered, such as the creation of employment through various public projects. In most cases the veterans would rather have some job by which to earn the benefits which are ordinarily handed to them. Just what future remedies will be, is too great an answer to obtain at this time, but we can imagine that changes will come about similar to pre-war conditions. It may not bring another WPA but something similar in many respects. In the meantime your local agent would appreciate it if anybody has any work to be performed, and desires to hire a veteran, if they would contact him at the Town Hall.

In addition to the Veterans Benefits, the local Agent has performed the following services for the Veterans and their dependents:

Re-enstated Gov't Insurance—9 cases; Installed On-the-Job Training—6 cases; Widows' Pensions—3 cases; Helped change Bad Conduct Discharges to Discharge under Honorable Conditions—2 cases; Schooling—6 cases; Procured beds in VA Hospitals—12 cases; Dental—12 cases; Appeared before Rating

Board for Increase in Compensation—3 cases; Procured Non-Service Connected Disabilities—7 cases; Aided in filling out Insurance Dividend Forms—42 cases; Burial Allowance—6 cases; Tomb Stones—2 cases.

In addition to the above the agent also photostats discharges and other allied papers needed for the individual cases; and in conjunction the agent also requests all veterans to bring in their Original Discharges so that a photostat copy can be made and placed in a file in this office which is kept in the event the Original is ever lost.

Respectfully submitted,

CHARLES T. PASSALES,

Veterans Agent

Report of the Trustees of the Memorial Building

To the Citizens of Ipswich:

The Trustees of the Memorial Building hereby submit a report of their work for the year 1949.

The building has continued to serve the purpose for which it was built. The patriotic organizations in the building have all carried on their many activities and some of the organizations have sponsored activities for groups not tenants of the building giving more people an opportunity to use the building.

During the year the trustees have continued the work of repairing the building. The auditorium has been completely refinished, plaster walls have been painted, woodwork refinished and varnished, and the floor has been refinished. A stainless steel sink with cabinet has replaced the sink in the kitchen worn out by nearly thirty years of use.

Many small jobs have been done, as replacing window shades in one room, varnishing a floor, and repairing of toilets.

Although the building is in excellent condition at present, there are yet certain things that should be done to prevent more expensive repair work in the near future. The front steps should be repaired before frost causes a serious condition.

The financial statement will be found in the report of the Town Accountant and we are pleased to have an unexpended balance in the repair item.

The trustees have had a pleasant year with hearty co-operation of the organizations, with a pleasing response in bids for work to be done and a prompt and pleasing completion of the work.

Respectfully submitted,

JOHN F. CONLEY

EDWIN H. DAMON

THOMAS H. REEDY

RALPH C. WHIPPLE

JAMES P. O'BRIEN

NATHANIEL M. QUINT

Trustees

Report of the Ipswich Housing Authority

In this, our first annual report of the Ipswich Housing Authority to the Town of Ipswich, we fully appreciate and realize that several pages would be necessary to cover the progress made by the Authority since its inception; however we do feel that the major transactions should be included in this report.

The Honorable Board of Selectmen on April 15, 1948, made the following appointments, to be known as the Ipswich Housing Authority, namely, Judge Thomas A. Johnson, Sidney N. Shurcliff, David B. Claxton, and William J. H. Ewing. These appointments would expire at the first annual Town Meeting, when all members would be subject to election, and length of terms would be determined by popular vote. Mr. Frederick G. Whittier, Sr., completed the five-man board by his appointment from the Chairman of the State Housing Board, with term of office to be three years, at which time he would be subject to reappointment by the same office.

The Authority organized on April 27, 1948, and was duly sworn into office. The following officers were elected: Judge Thomas A. Johnson, Chairman; Frederick G. Whittier, Sr., as Vice-Chairman; William J. H. Ewing, as Treasurer and Clerk; Sidney N. Shurcliff, as Assistant Treasurer; and David B. Claxton as member.

A series of meetings were held, comprising long drawn-out evenings. Several decisions had to be made promptly. In order for the Town of Ipswich to receive help from the State-Aided Housing Program it was absolutely necessary for the Authority

to establish a need for housing. A date was set for registration of all needy Veterans' families, aided by a questionnaire of suggested form from the State Housing Board. Sufficient evidence was found that a need for Housing existed in Ipswich. This information was presented to the State Housing Board, with a request for fifty single units. Quickly, we found out that no funds were available under Chapter No. 200, for this purpose; and furthermore all buildings must be of duplex type or larger, with emphasis on larger units. It was finally agreed that the Town of Ipswich would be allocated the sum of \$270,000.00, and in that estimate it would include 24 apartments housed in seven buildings.

The architectural firm of Adden, Parker, Clinch & Crimp was contacted, and two representatives of that firm attended several meetings of the Authority. Discussions took place as to what type of housing was best, the kind of construction, number of bedrooms as based on information from our registration forms. Needless to say, this problem presented a difficult situation.

A complete study of plans and specifications were made by the architectural firm of Adden, Parker, Clinch & Crimp, who were now in our employ. Plans and specifications were submitted to the Authority for their approval. After approval by the Ipswich Housing Authority they had to be sent to the State Housing Board for their approval. It must be stated here that unless we got approval by the State Housing Board we were only wasting our time. Three complete sets of plans and specifications were submitted to the State Housing Board before we got final approval, and then several minor changes were recommended.

Numerous forms had to be filled out in compliance with the requests of the State Housing Board. Then the matter of financing the project arose, more forms and bidding on bond issue came about. Exacting and detailed work produced fur-

ther delays, to say nothing of the constantly changing attitude and decisions of the State Housing Board.

By this time Town Meeting rolled around and after the tabulation of votes, Mr. Sidney N. Shurcliff was elected for a term of five years; Judge Thomas A. Johnson, elected to a term of four years; William J. H. Ewing, elected to a term of two years, and Edmund P. Gillis elected to a one year term. Mr. David B. Claxton did not seek election, and the Authority lost a good worker and member. May we at this time express our appreciation to Mr. Claxton for his untiring efforts in our behalf and the Town of Ipswich.

The Authority reorganized on March 28, 1949, all members were duly sworn into office. Officers were elected to the same office they had previously held, with Mr. Gillis taking the place of Mr. Claxton.

Chambers and Moriece, of Cambridge, Mass., were employed as landscape architects, and along with the architectural firm of Adden, Parker, Clinch & Crimp, we were ready to proceed and call for bids.

Bids were publicly advertised in several papers, and asked for with the deadline at 12 o'clock noon on July 15, 1949. The opening of all general contractors and sub-bidders to be held as advertised in Court room, Town Hall, Ipswich, Mass., on July 15, 1949, there and then all bids to be read aloud. The lowest bidder being the George Fichera Construction Co. of Lawrence, Mass., his being \$226,478.00, and was tentatively awarded the contract subject to approval of the State Housing Board. Final approval to start construction did not come until the date of September 24, 1949.

On August 8, 1949, Mr. Edmund P. Gillis resigned as a member of the Authority, said resignation to take place immediately. The Town Clerk also received a copy of resignation.

His resignation was accepted with regret, as Mr. Gillis, although not a member for any great length of time, was an efficient member, attending all meetings and always willing to do his share of the work. According to the by-laws, no vacancy could be filled until the Board of Selectmen were notified of such vacancy, and a joint meeting held to determine his successor. This was done and Mr. Irad S. Mullen was elected to fill the vacancy caused by the resignation of Mr. Gillis.

Mr. Thomas H. Reedy was appointed and elected to the position of Clerk of the Works, or supervisor of construction. He was also to represent the Authority on all minor changes that did not involve an expenditure of money. The selection of Mr. Reedy has been commended by the architects, and the State Housing Board inspector. He has strictly adhered to the policies of the Ipswich Housing Authority, and he has proven himself to be a very efficient supervisor. Any citizen making an inspection of the project on County Road will share the feelings of the Ipswich Housing Authority.

As this report goes to press, we hope that some apartments have been occupied. Your Authority has worked hard to see that the Town of Ipswich will receive one dollar value for every dollar spent, and it is our hope that the townspeople will feel likewise. The Ipswich Housing Authority has made every effort to see to it that as much project money be left in Ipswich as possible.

We fully appreciate the task of awarding the apartments, with 24 units and over eighty applications you can readily see that another problem arises; however, you can be assured of all fairness in the distribution of apartments.

We have worked hard to bring about the completion of this State-Aided Veterans' Housing Project No. 200-1, with credit to the Town of Ipswich. We wish to thank all town officials and citizens who in any way assisted in giving us a helping hand.

Respectfully submitted,

SIDNEY N. SHURCLIFF

Term expires 1954

THOMAS A. JOHNSON

Term expires 1953

FREDERICK G. WHITTIER, SR.,

Term expires 1952

WILLIAM J. H. EWING

Term expires 1951

IRAD S. MULLEN

Term expires 1950

Trustees of the Great Neck Property

For the Town of Ipswich, Mass.

The Committee has leased twenty-three lots in this area at twenty-five dollars each for one year and two commercial lots.

I suggest a road program be adopted if new lots are to be leased. Both Mr. Bowen and Mr. Dunbar have given a great deal of their time and effort in the development of this area.

SIGOURNEY TODD, *Chairman*

HAROLD D. BOWEN

HORACE L. DUNBAR

Report of the Cemetery Commissioners

To the Citizens of Ipswich:

We submit herewith the report of the Cemetery Commissioners for the year ending December 31, 1949.

The work done by this department has been much the same as last year. Tulips were again planted last fall, as we had many compliments from the public on our spring display.

We have included in our budget for the year 1950, a sum of money to finish the Waters plot in the South Cemetery. The Massachusetts Department of Public Works completed its work last fall, and the remainder of the work is to be done by this department.

The Boys in the Service Committee donated \$2500.00 for the purpose of beautifying the Cowles Memorial Cemetery. Out of this money two memorials were erected, one in memory of World War I veterans, and the other for World War II. A

flagpole was erected in the center of the location, and on each side were placed two flower beds. Beyond these are the two monuments, one on each side. Outside this circle were planted 72 Hatfield yews. In 1950 these plants must be replaced by the Cemetery Department.

As there is no water in this section of the hill it takes quite a bit of the department's time carrying water to use on the flower beds and shrubs. Because of this fact, we are inserting an article in the warrant this year to improve the water situation in the Cowles Memorial and Highland Cemeteries. As our cemeteries are growing larger this lack of water is becoming a problem. The Water Department has co-operated with us on this project and we are in hopes of eliminating the present situation.

In order to do this, there would have to be installed a 700 gallon tank and a motor to boost the pressure for same. The cost of so doing would be about \$2900, which we plan to transfer from the Cemetery Lot Fund, rather than have same come out of the tax rate.

We hope to improve the looks of the drive up to the Highland Cemetery. Last year we planted a few shrubs at the entrance, and mowed around the office building. We intend to do more such work each year.

The soil in the old section of the cemetery is badly in need of lime and fertilizer. We have therefore included in our budget a sum to cover such material.

We wish to thank each and all departments who have in any way assisted us in the past year.

Respectfully submitted,

HARMON COLE

RICHARD S. SHEPPARD

ARNOLD R. RICHARDS

Report of Superintendent of Cemeteries

To the Cemetery Commissioners:

Gentlemen:

I herewith submit the following report for the year ending December 31, 1949.

During the year there were seventy-eight (78) interments, four (4) of which were cremations. There were also three (3) removals. Twenty (20) burials less than in the previous year.

Lots sold were two (2) four grave lots and one single grave.

Receipts for the year 1949 were as follows:

Interments and removals	\$1,740.00	
Revenue from perpetual care	1,696.05	
New perpetual care funds	550.00	
Added to funds	100.00	
Sale of lots and graves	65.00	
Rental of equipment	10.00	
Sale of scrap iron	8.00	
Gas tax refund	3.45	
	<hr/>	\$4,172.50

Respectfully submitted,

BENJAMIN W. HOMANS,

Superintendent of Cemeteries

INVENTORY, 1949

2	Grass Sets	\$ 175.00
	Canvases	80.00
4	Wheelbarrows	40.00
1	Gasoline Hammer	250.00
12	Hand Mowers	120.00
1	24" Power Mower	200.00
2	21" Power Mowers	250.00
1	18" Power Mower	90.00
2	Lowering Devices	350.00
1	Annan Generator	200.00
2	Sets Trimmers	150.00
	200' Cables	35.00
1	Sulky	40.00
2	Sod Lifters	18.00
5	Grind Stones	40.00
1	Tripod and Chainfalls	35.00
18	Sheep Shears	9.00
1	Tent	20.00
1	Sweeper	30.00
1	Ford Truck (1948)	1,800.00
	Other Tools and Supplies	300.00
		<hr/>
		\$4,232.00

Town Property, 1949

December 31, 1949

	<i>Land</i>	<i>Buildings</i>
High School	\$10,000.00	\$265,000.00
Burley School	1,500.00	75,000.00
Shatswell School	1,000.00	65,000.00
Memorial Building	2,000.00	58,000.00
Town Hall	2,500.00	50,000.00
Winthrop School	1,000.00	50,000.00
Manning School	4,000.00	
Fire Station	3,500.00	40,000.00
Highway Department	750.00	5,000.00
Payne School	1,500.00	4,000.00
Infirmery	4,000.00	1,000.00
Wharf Property	3,350.00	
Cemeteries	5,000.00	
Public Grounds	32,500.00	500.00
Great Neck	8,300.00	
Veterans Housing Project	4,200.00	19,500.00
Light House Property	200.00	1,300.00
Store, High Street	500.00	1,100.00
R. F. Kinsman Land (County Road)	2,300.00	
Woodland—Linebrook	125.00	
Woodland—Common Fields	75.00	
	<hr/>	<hr/>
	\$88,300.00	\$635,400.00

TAX TITLE POSSESSIONS

	<i>Land</i>	<i>Buildings</i>
	<i>Assessed</i>	<i>Assessed</i>
Lot 52 Bar Island	\$100.00	\$ 500.00
Lot 404 Bar Island	100.00	150.00
Grape Island (Fuller Trust)	600.00	950.00
	<hr/>	<hr/>
	\$800.00	\$1,600.00

List of Jurors

Amerio, Veto, 54 East Street	Clam Dealer
Bailey, Walter R., Newmarch Street	United Shoe
Bagley, Wendell M., 50 County	Engineer
Barrows, Raymond, 4 Hovey Street	Office Clerk
Barth, Elmer J., 3 Turkey Shore Road	Accountant
Bayley, Charles H., 62 High Street	Fisherman
Bell, William F., 16A Argilla Road	Insurance
Belosselsky, Serg, Labor-in-Vain Road	Farmer
Benedix, George W., 10 Maple Avenue	Clerk
Betts, Robert E., Woods Lane	Sylvania
Bialek, Joseph W., 7 River Court	Sylvania
Blake, Howard, 45 No. Main Street	Undertaker
Bolles, Chester A., 15 Turkey Shore Road	Broker
Bolles, Gardner, 12 Woods Lane	Investment Broker
Brooks, Conrad H., 8 No. Main Street	United Shoe
Burns, Peter F., 23 Turkey Shore Road	Bookkeeper
Burrage, Albert C., Heartbreak Road	Retired
Carman, Richard B., Topsfield Road	Manager
Carstones, William, 90 Central Street	Manager
Chadbourne, Frank, 8 Agawam Avenue	Teacher
Chadwell, George H., 94 High Street	Sylvania

Chapman, Fred F., 16 Kimball Avenue	Merchant
Chase, Joseph T., 18 Linebrook Road	Retired
Ciolek, Theodore J., 17 County Manor	Clerk
Claxton, David B., 68 East Street	Bank Clerk
Cole, Harry F., 7 Woods Lane	Salesman
Collins, Ben, 3 Poplar Street	Merchant
Conley, John F., 31 High Street	Druggist
Cooper, Walter C., 1 Turkey Shore Road	Salesman
Davis, Benjamin H., 6 Linden Street	Salesman
Drew, Roy E., Riverbank	Executive
Ellsworth, Waldo M., 25 Turkey Shore Road	Dairyman
Eustace, Wayne E., 23 Turkey Shore Road	Clerk
Farley, Bernard V., Nabby's Point	Fisherman
Farquhar, John, 7 Spring Street	Chauffeur
Ford, George W., 7 Labor-in-Vain Road	Telephone
Garrette, William E., 47 So. Main Street	Painter
Goodhue, Charles E., Jr., Riverbank	Executive
Goodhue, Paul R., 20 Woods Lane	Merchant
Goot, John C., 9 Brownville Avenue	United Shoe
Greene, George W., 20 Topsfield Road	Carpenter
Hammersley, Albert R., 8 Liberty Street	Bank Clerk
Hardy, Earl D., High Street	Engineer
Harris, Moses J., 21 No. Main Street	Salesman
Haskell, Edmund R., Labor-in-Vain Road	Engineer
Hebb, Horace E., 71 High Street	Carpenter
Heard, Roger S., Linebrook Road	Retired
Hill, Wendell L., 17 Turkey Shore Road	Clerk
Hills, Henry F., 41 High Street	Clerk
Hills, John P., 73 Central Street	Sylvania
Hinds, Fred F., Damon Avenue	Photo Studio
Howard, Harold W., 12 Linden Street	Clerk
Hubbard, John V., 8 Woods Lane	Retired
Hughes, Gordon S., 19 County Street	Sylvania
Jackson, Winthrop A., 52 High Street	Advertising
Jean, Garland P., 1 Elm Street	Salesman
Kaszuba, Joseph A., 61 Topsfield Road	Merchant

Kaszuba, Peter, 3 Saltonstall Street	United Shoe
King, Lawrence M., Essex Road	Insurance
Levesque, Laurien A., 39 Topsfield Road	Merchant
Lunt, Daniel B., 3 Payne Street	Merchandise Man
Marcorelle, Edward J., Jr., 34 Central St.	Manager
Marcorelle, Edward J., Sr., Lord's Square	Merchant
Marsh, James R., 23 High Street	Salesman
Mayes, George H., Eagle Hill	Retired
McCarthy, Elwyn F., 1 Maple Avenue	Accountant
McGilvary, Forrest W., Jeffries Neck Road	Manager
Moseley, Be P. P., Spring Street	Broker
Murray, Edwin P., 5 Warren Street	Gen. Electric
Oliver, Frank, 1 Woods Lane	Stone Cutter
O'Malley, Frank O., 53 East Street	Retired
Patterson, Millard J., 21 Turkey Shore Road	Plumber
Pechillis, Christos A., 1 Riley Avenue	Clerk
Pechillis, George A., 6 Putnam Road	Clerk
Peterson, Julius C., Old England Road	Retired
Pickard, Clarence L., 17 Summer Street	Manager
Poor, Daniel W., Jr., Candlewood Road	Accountant
Richardson, Jerome, County Road	Wool Broker
Shurcliff, Sidney N., Argilla Road	Architect
Sinclair, Ramsey J., 31 County Street	Retired
Thomas, Joseph E., Linebrook Road	Superintendent
Turner, Leon B., 20 Linebrook Road	Engineer
Tyler, Seward S., 25 County Street	Merchant

TOWN OF IPSWICH

Fifty-Sixth Annual Report
of the

**Water and Municipal
Lighting Commissioners**



**FOR THE YEAR
1949**

STANLEY A. HULL & SON, PRINTERS
IPSWICH, MASS.

Officers of the Water and Light Department

TREASURER and COLLECTOR

JOHN E. GRANTTown Hall Building

DEPARTMENT OFFICERS

Manager of Light and Water

DepartmentCHARLES A. MALLARD

Plant EngineerEARL D. HARDY

Line Superintendent, Light Department.....ALFRED TOBIAS

Construction Superintendent, Water

DepartmentDANA G. PARSONS

Office Hours — 9:00 A. M. to 5:00 P. M.

Monday thru Friday

All bills payable to Town Treasurer

COMMISSIONERS

ALEXANDER B. C. MULHOLLAND

Chairman and Clerk

CHESTER A. BOLLES

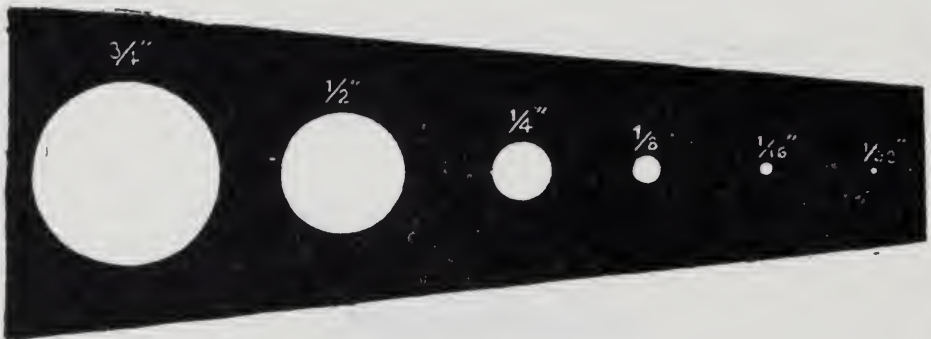
ANTHONY J. KLOSOWSKI

CAUTION TO WATER TAKERS

Do not blame your meter —

If you have a leaky fixture, have it repaired. If not

	<i>Gallons Per Day</i>	<i>Cost Per Day</i>
1-2 in. stream consumes	10,800	\$3.40
1-4 in. stream consumes	8,640	2.60
1-8 in. stream consumes	3,240	2.60
1-16 in. stream consumes	1,080	.30
1-32 in. stream consumes	360	.11



The above will show you what a leak will amount to if allowed to remain unchecked, under our pressure of 70 pounds at Ipswich, Mass.

**FIFTY-SIXTH ANNUAL REPORT OF THE WATER
AND ELECTRIC LIGHT COMMISSIONERS
FOR THE YEAR 1949**

To the Citizens of Ipswich:

We respectfully submit the annual report for the year 1949 as follows:

Water Supply

The amount of water that could be supplied by the various supply sources was given a thorough testing during the year on account of the long drought that occurred. The main reservoir (Dows Brook) was practically exhausted in the middle of the month of July, as well as the auxiliary reservoir at Bull Brook.

The gravel packed well on High Street was operated in conjunction with the well on Mile Lane to supply all the water consumed in the Town from July until the end of the year and the following table shows that the amount of water pumped has increased 62 per cent in eight years.

<i>Year</i>	<i>Gallons of Water Pumped for Year</i>	<i>Average Gallons Per Day</i>
1942	114,532,500	313,705
1943	123,351,200	337,949
1944	132,424,900	362,807
1945	136,386,000	373,660
1946	138,276,000	378,810
1947	159,008,800	435,614
1948	163,203,000	447,132
1949	183,095,700	501,087

The department was forced to limit the use of water for lawn sprinkling, etc., for a few weeks during the height of the drought because the two well pumps could not supply all the water demanded at that time, although at no time was there a shortage of water especially in the larger well on High Street.

During the month of June, 21,948,100 gallons of water were pumped, 24,355,600 gallons in July and 25,083,400 gallons in August. In normal years 15 or 16 million gallons have been the average amounts used at this same time of year.

New Extensions to Main Pipe System

The extension on Upper River Road off County Road was completed for a distance of 1600 feet, one on Paradise Road of 1500 feet, one of 2559 feet from Argilla Road to the Crane Beach Reservation, and one to service the new Veterans' Housing project on County Road.

New Service Connections

Sixty new buried water services were installed, 7 new summer services, and 4 old summer services were buried below frost depth. There were also 33 summer services connected to the system on private property and installed by private owners.

Water Softening Plant Account

Balance, January 1, 1949	\$44,741.81	
Balance, December 31, 1949		\$44,741.81
	<u> </u>	<u> </u>

Water Construction Account

Balance, January 1, 1949	\$ 593.97	
Loan, 1949	5,000.00	
Transferred from Operating Cash Account, 1949	3,401.86	
Expenditures		\$ 8,867.89
Balance, December 31, 1949		127.94
	<u> </u>	<u> </u>
	\$ 8,995.83	\$ 8,995.83
	<u> </u>	<u> </u>

Water Construction Account**Masconomet Road**

Balance, January 1, 1949	\$ 5,727.11	
Expenditures		\$ 5,102.19
Balance, December 31, 1949		624.92
	<u> </u>	<u> </u>
	\$ 5,727.11	\$ 5,727.11
	<u> </u>	<u> </u>

BALANCE SHEET AS OF DECEMBER 31, 1949

EXHIBIT A*Assets:*

Plant Investment		
Engineering	\$	7,314.71
Land		8,219.12
Pumping Station		15,075.24
Pumps and machinery		6,607.02
Storage Basin		27,693.59
Distribution Reservoir		17,827.56
Bull Brook Reservoir		50,476.43
New Well system		23,815.12
Pipe Lines		249,744.85
Service Pipes		81,277.60
Store house		178.70
Department building		2,367.97
Miscellaneous		2,834.20
Transportation Equipment and Air Compressor		2,466.56
Water Softener		1,393.55
		<hr/>
		497,292.22
Less reserve for depreciation		230,876.75
		<hr/>
Total Plant investment		\$266,415.47

Current Assets:

Cash operating	\$ 3,826.09	
Cash construction	127.94	
Accounts receivable	12,830.71	
Inventory (estimate)	5,000.00	
Water softening account	44,741.81	
	<hr/>	
Total current assets		66,526.55
		<hr/>
		\$332,942.02

Liabilities and Surplus:

Appropriation from Tax Levy for note payments and construction	\$24,083.03	
Appropriation from Light Dept. for construction	39,338.91	
Notes payable	39,200.00	
	<hr/>	
Total liabilities		\$102,621.94

Surplus:

Ipswich Water Dept. Property account	\$198,856.05	
Operating surplus from Exhibit C	31,464.03	
	<hr/>	
Total surplus		230,320.08
		<hr/>
Total Liabilities and Surplus		\$332,942.02

EXHIBIT B**Statement of Income and Expenses for Year Ending
December 31, 1949***Income:*

Meter rates	\$35,265.80	
Fixture rates	2,196.00	
Miscellaneous	2,168.25	
	<hr/>	
	39,630.05	
Less Abatements	2.04	
	<hr/>	
Total Income		\$39,628.01

Expenses:

Repairs services	9,587.17	
Repairs pipe lines	1,772.49	
Administration and transportation	8,554.85	
Maintenance station and grounds	858.27	
Electricity for pumps	3,184.43	
Interest paid	535.00	
Ralph Pickard, pension	435.72	
	<hr/>	
Total expenses		24,927.93
		<hr/>
Net profit for year to Exhibit C		\$14,700.08

EXHIBIT C**Statement of Operating Surplus for Year Ending
December 31, 1949**

Balance, December 31, 1948	\$22,363.95
Add: Net Profit for the year ending December 31, 1949 from Exhibit B	14,700.08
	<hr/>
	37,064.03
Deduct: Notes paid	5,600.00
	<hr/>
Balance, December 31, 1949 to Exhibit A	\$31,464.03

WATER DEPARTMENT LOANS OUTSTANDING

<i>Sold To</i>	<i>Amount Due</i>	<i>Rate</i>	<i>Date of Issue</i>	<i>Matures</i>
First & Ocean Nat. Bank of Newburyport	\$ 4,000.00	2½%	April 15, 1938	1950-53
Merchants Nat. Bank of Boston	3,000.00	1½%	December 1, 1942	1950-52
Merchants Nat. Bank of Boston	19,200.00	1¼%	April 15, 1946	1950-61
Merchants Nat. Bank of Boston	8,000.00	1¼%	June 1, 1948	1950-53
Day Trust Co., Boston	5,000.00	1¼%	October 1, 1949	1950-54
Total Outstanding	<u>\$39,200.00</u>			

SUPERINTENDENT'S REPORT

Following is the report for the year ending December 31, 1949:

MAIN PIPES

The number of feet of mains laid to date and sizes are as follows:

14 inch	1,505
12 "	10,963
10 "	8,830
8 "	72,486
6 "	131,613
4 "	4,741
3 "	5,570
2 "	12,905
1 "	2,866
	<hr/>
	251,479 feet

A total of 47.62 miles

STREET GATES

Total now set 292

HYDRANTS

On Town Property	260
On Private Property	17
	<hr/>
Total in use	277

SERVICE PIPES

There were added 67 services during the year, making a total of 2134.

Services in regular use	1795
Summer services	339
	<hr/>
Total	2134

Service pipes on Town property.....40,773 feet

These services are either cast iron, lead, galvanized iron or copper and in sizes from $\frac{3}{4}$ inches to 6 inches.

Pumping Record for the Year 1949

Number of hours pumps operated	7,656
Total number of gallons pumped	183,095,700 gallons
Average amount of water used daily	501,087 gallons
Largest number of gallons pumped in any one month was in August	25,083,400 gallons

Extension of Water Mains During the Year 1949

Upper River Road	1600 feet 6 inch cast iron
Paradise Road	1500 feet 6 inch Transite
Crane Beach Reservation	2559 feet 3 inch Galv. W. Iron
Veterans' Housing Project	50 feet 6 inch cast iron

ELECTRIC LIGHT DEPARTMENT **Balance Sheet as of December 31, 1949** **EXHIBIT A**

Assets		Liabilities and Surplus	
Fixed Assets:		Special Deposits	\$ 6,010.00
Plant Investment	\$427,904.18	Loans Repayment	237,000.00
General Equipment	2,661.52	Construction Appropriation Repaid	1,511.06
Current Assets:		Profit and Loss Balance	287,301.96
Cash	\$26,129.36		
Special Deposits	6,304.00		
Accounts Receivable	27,504.14		
Material and Supplies	15,278.74		
Depreciation	26,041.08		
	<u>101,257.32</u>		
			<u>\$531,823.02</u>

Plant Investment Account as of December 31, 1949

Land	\$ 841.20
Structures	44,268.17
Internal Combustion Engines	220,543.12
Electric Auxiliaries	13,767.07
Transformer station and regulators	15,496.72
Poles, fixtures and overhead conductors	62,177.61
Underground conductors	5,887.95
Consumers meters and installation	25,451.63
Line transformers and installation	34,059.78
Street lighting equipment	5,410.93
	<u>\$427,904.18</u>

STATEMENT OF INCOME AND EXPENSES

Year Ending December 31, 1949

EXHIBIT B

Operating Income

Metered Sales to Private Consumers	\$170,109.53
Municipal Revenues	31,564.03

Operating Expenses	<u>201,673.56</u>
	162,382.27

Net Income for Year	<u>\$ 39,291.29</u>
---------------------------	---------------------

Interest Income	149.93
-----------------------	--------

Gross Income Transferred to Profit and Loss	<u>\$ 39,441.22</u>
---	---------------------

ELECTRIC LIGHT STATEMENT**1949**

John E. Grant

Treasurer and Collector

<i>Receipts:</i>		<i>Expenditures:</i>	
Domestic Light	\$ 95,829.96	Orders	\$158,532.14
Domestic Light —		Refunds	1,586.39
Little Neck	5,680.21		<hr/>
Commercial Light	66,866.51		160,118.53
Town Buildings	2,760.63	Transfer to Depre-	
Water Pumping	3,041.12	ciation Fund	18,699.62
Town of Rowley	19,072.50		
Miscellaneous	2,815.64	<i>Transfer authorized</i>	
	<hr/>	<i>by vote of Town</i>	
	196,066.57	<i>Meeting:</i>	
Street Lighting	6,500.00	Construction Account	3,528.08
	<hr/>		<hr/>
	202,566.57		182,346.23
Balance, January		Balance, December	
1, 1949	3,528.08	31, 1949	23,748.42
	<hr/>		<hr/>
	\$206,094.65		\$206,094.65
	<hr/> <hr/>		<hr/> <hr/>

The Collector has the following bills for collection:

Domestic Light	\$ 3,448.07	
Town Buildings	159.21	
Commercial Light	882.49	
Miscellaneous	372.90	
Little Neck	2,737.06	
	<hr/>	7,599.73
Commitment, December 31, 1949		20,014.69
		<hr/>
		\$27,614.42
		<hr/> <hr/>

SPECIAL ACCOUNT**Electric Light Meter Deposit Fund**

Balance, January 1, 1949	\$ 5,964.07
Meters	453.00
Income	149.93
	<hr/>
	6,567.00
Refunds	263.00
	<hr/>
Amount on deposit in Ipswich Savings Bank, December 31, 1949	<u><u>\$ 6,304.00</u></u>

DEPRECIATION FUND

Balance, January 1, 1949	\$57,763.36	\$
Transferred from Operating Cash Account, 1949	18,699.62	
Refund	549.00	
Expenditures		50,970.90
Amount of Fund, December 31, 1949		26,041.08
	<hr/>	<hr/>
	<u><u>\$77,011.98</u></u>	<u><u>\$77,011.98</u></u>

CONSTRUCTION ACCOUNT

Balance, January 1, 1949	\$ 3,436.85	\$
Transferred from Operating Cash Account, 1949	3,528.08	
Expenditures		4,583.99
Balance, December 31, 1949		2,380.94
	<hr/>	<hr/>
	<u><u>\$ 6,964.93</u></u>	<u><u>\$ 6,964.93</u></u>

<i>Year</i>	<i>Total K.W.H. output</i>	<i>K.W.H. used for Street lights</i>	<i>Town paid for Street lights</i>
1924	584,568	97,445	\$10,834.00
1925	662,012	103,855	11,014.00
1926	716,949	115,760	11,172.00
1927	833,290	115,265	10,990.00
1928	949,064	156,623	11,096.00
1929	1,093,897	231,550	9,700.00
1930	1,417,658	239,820	12,100.00
1931	1,634,098	219,140	10,000.00
1932	1,593,265	222,650	10,340.00
1933	1,718,691	227,300	10,000.00
1934	1,898,632	225,810	10,000.00
1935	2,091,934	226,350	8,700.00
1936	274,467	232,400	8,000.00
1937	3,034,658	225,520	7,300.00
1938	3,038,192	238,760	6,000.00
1939	3,247,741	244,390	6,200.00
1940	3,436,689	245,000	5,600.00
1941	3,920,157	283,169	6,400.00
1942	4,908,329	211,970	5,800.00
1943	6,176,095	231,390	5,200.00
1944	7,979,105	281,720	5,400.00
1945	6,783,664	281,880	5,400.00
1946	7,054,900	291,370	5,400.00
1947	7,714,630	286,570	5,700.00
1948	8,468,777	289,730	6,100.00
1949	8,996,000	307,320	6,500.00

<i>Returned to Town to Reduce Taxes</i>	<i>Outstanding Debt</i>	<i>Total Cost of Plant</i>	<i>Value of Plant After Depreciation</i>
\$	\$45,000.00	\$125,276.38	\$107,695.59
	39,150.00	133,349.10	112,010.31
	33,300.00	140,657.19	113,984.44
	67,450.00	195,197.57	175,581.82
	58,600.00	203,922.10	179,591.43
	50,750.00	215,639.52	192,304.29
	78,900.00	277,451.34	269,998.22
	78,550.00	282,868.58	269,805.93
	66,700.00	297,997.87	278,859.17
3,000.00	54,850.00	301,529.83	272,980.19
	68,000.00	301,208.27	266,375.84
	55,500.00	316,605.60	273,250.96
	38,000.00	332,321.40	278,620.63
8,800.00	56,500.00	404,881.65	340,363.28
10,000.00	45,000.00	409,547.26	332,882.44
11,000.00	33,500.00	418,265.14	329,313.90
11,000.00	23,000.00	428,583.67	329,355.94
11,000.00	16,000.00	485,351.82	376,990.39
8,161.68	9,000.00	505,053.48	380,034.06
13,838.32	2,000.00	505,053.48	357,350.54
29,000.00	None	513,473.81	338,752.89
11,000.00	None	516,148.59	326,023.46
39,338.91	None	527,897.69	321,527.59
11,000.00	None	533,597.35	307,264.08
6,737.11	None	623,320.57	381,107.00
	None	689,649.75	430,565.70

\$173,876.02 Total

ELECTRIC LIGHT DEPARTMENT STATISTICS

Summary of the K. W. output for the year 1949 and a comparison with previous years

Kilowatts Sold:

	1944	1945	1946	1947	1948	1949
Number of domestic consumers	2,083	2,096	2,132	2,219	2,290	2,300
Number of commercial "	260	278	284	317	325	345

Town of Rowley

Town buildings	526,600	597,500	722,500	820,900	911,900	1,039,700
Water Dept. pumping	74,453	84,651	97,979	88,493	105,083	105,704
Street lighting	133,335	136,386	156,898	170,947	265,355	203,874
Station light and power	281,720	281,880	291,370	286,570	289,730	307,320
Commercial light and power	256,185	216,050	252,244	262,220	264,622	229,145
Domestic lighting	4,082,768	2,888,893	2,590,703	2,811,100	2,442,178	2,779,857
	1,603,318	1,725,584	2,071,928	2,347,894	2,675,311	3,034,768

Kilowatts unaccounted for

	6,958,379	5,930,944	6,183,622	6,798,124	2,954,179	7,700,368
	1,020,726	852,720	871,278	1,154,676	1,514,598	1,295,632

Kilowatts hours generated

	7,979,102	6,783,664	7,054,900	7,952,800	8,468,777	8,996,000
--	-----------	-----------	-----------	-----------	-----------	-----------

ELECTRIC LIGHT DEPARTMENT

Generating Plant

A new 1600 horsepower Fairbanks-Morse diesel generating unit was put in operation in February of 1949. It has been operating since then and has been of extreme value because without it the Plant could not have carried the additional demand that reached its peak in December with a total station load of 2400 kilowatts, where as the total station capacity is 3200 kilowatts. The station output for the year was about 9 million kilowatt hours, an increase of 7 per cent over the previous year.

Outside Plant

With the addition of so many electrical appliances, especially water heaters, ranges and television sets, the transmission system as a whole will have to be enlarged as well as will the distribution system. Plans have been made to proceed with this work as soon as possible in the spring. It is estimated that at least \$35,000 will have to be expended on this job.

There are now 2727 meters connected, which is an increase of 112 over the previous year.

ALEXANDER B. C. MULHOLLAND

CHESTER A. BOLLES

ANTHONY J. KLOWOSKI

Water and Light Commissioners

Charles A. Mallard, *Manager*

RATES IN EFFECT JANUARY 1, 1950

Domestic Service

5.5c per KWH for the first	25 KWH per month
4.5c per KWH for the next	25 KWH per month
3.3c per KWH for the next	100 KWH per month
2.2c per KWH for all over	150 KWH per month

Minimum charge 50c per month.

10 per cent discount, except on minimum bills, if payment is received on or before the 20th day of the month. No discount allowed when arrears are due.

Commercial Service

5.5c per KWH for the first	30 KWH per month
4.5c per KWH for the next	70 KWH per month
3.3c per KWH for the next	500 KWH per month
2.2c per KWH for all over	600 KWH per month

Minimum charge \$1.00 per month for the first H. P. or fraction thereof of connected load and 50c per month for each additional H. P.

10 per cent discount, except on minimum bills, if payment is received on or before the 20th day of the month. No discount allowed when arrears are due.

TOWN OF IPSWICH

Annual Report of the
SCHOOL COMMITTEE



FOR THE YEAR

1949

STANLEY A. HULL & SON, PRINTERS

IPSWICH, MASS.

SCHOOL COMMITTEE

	Term Expires
ROBERT B. FRANKLIN	1951
IVAN A. NICHOLS	1951
JAMES R. MARSH	1950
CHARLES L. MIHOS	1950
RICHARD R. MANSFIELD	1952
C. LOUISE RICHARDSON	1952

JAMES R. MARSH, *Chairman*

HARRY S. MERSON	Superintendent and Purchasing Agent
ADELAIDE HODGKINS	Secretary
OFFICE	Ipswich High School
OFFICE OPEN.....	School Days from 8:30 to 5:00 and by appointment
FRANK L. COLLINS, M.D.	School Physician
ELEONORE RICHARDSON, R.N.	School Nurse
FREDERICK C. WILDER, D.M.D.	School Dentist

To the Citizens of the Town of Ipswich:

The following statement of the Superintendent of Schools, together with the appended data, constitutes the report of the School Committee of Ipswich for the fiscal year ending December 31, 1949:

REPORT OF SUPERINTENDENT OF SCHOOLS

To the School Committee of the Town of Ipswich,

Madam and Gentlemen:

I am pleased to present the annual report on the schools of Ipswich for the fiscal year 1949.

For the permanent record I should like first to note the changes in personnel which have occurred since the last annual report was submitted:

Changes in Personnel

As of August, 1949, *Augusta A. Grenache* resigned in order to retire. For more than half of her forty-five years of service to the Ipswich schools, Mrs. Grenache has been principal of the Shatswell School. Always modern in outlook, well-read in the theory of elementary education, an active participant in state and regional organizations for the promotion of elementary education, Mrs. Grenache succeeded, through native graciousness and tact, in spreading among her co-workers kindred enthusiasms. Together they were instrumental in making the school a real neighborhood institution.

Others who did not return to teaching in the school in September were *Cecilia Z. MacKenzie*, who had taught at the Burley School; *Joseph V. Riley*, who had served two years as instructor of graphic arts and mechanical drawing at the High School; and *Rose Naves*, who had served two years as School Nurse.

New Appointments and Assignments

Bertram H. Bennett, a graduate of Fitchburg State Teachers' College and a candidate for the Ed. M. degree at Boston University, was elected an elementary principal and assigned in September to the principalship of the Shatswell and the Burley Schools. Prior to taking this position, Mr. Bennett had taught for two years in the Medford Public Schools and before that, in Ipswich.

Frank J. O'Malley, Jr., a graduate of Ipswich High School and Suffolk University, was elected and assigned in September to Grade VI at the Burley School.

Alden W. Pearson, who received his B.S. in Education from Boston University in 1949, was engaged and assigned in September to Grade V at the Shatswell School.

Mary M. Evans, Boston University Ed. M., who had taught in the Public Schools of Winthrop and of Reading, was engaged and assigned to Grade V at the Burley School.

G. Mark Hayes, who is a graduate of Holy Cross College and Boston School of Designer's Art and who has had wide experience in applied arts, was engaged to teach graphic arts and mechanical drafting at the High School.

Genevieve B. McKenna, who recently acquired a B.S. in Education degree from Boston University and who has had some fifteen years of teaching experience in the primary grades, was engaged by the School Committee in November and assigned to a new first grade which was opened at the Winthrop School.

Eleonore Richardson, a graduate of the Massachusetts General Hospital, who has had intimate contact with all phases of nursing, was elected school nurse in October.

To see our local schools in perspective, it is helpful sometimes to view their growth against the background of national trends in education. Such an exercise provides us with a relative basis for evaluation and is suggestive of adaptations which may be applied to the solution of our local problems. In this report I should like to review briefly these trends and to suggest some of the conditions which they seem to reflect. I should like also to try to relate them, by implication at least, to our local situation.

The Scope of Public Education

In America there has grown up the belief, expressed in law, that every boy and girl is entitled to education from Grade I through Grade XII at the expense of the state. This education has come to be thought of as minimal, not alone out of consideration for the welfare of the state but as a prime means of promoting the American social concept of equality of opportunity. The trend today is to extend free public education upward to include at least the thirteenth and fourteenth years of school, and downward to take in the ages encompassed by nursery schools and kindergartens.

The theory of what should constitute general education has changed over the years as the needs of our society have changed and as understandings have grown as to the nature of the learning process. For many years schools were operated on the assumption that training in the so-called tools of learning—reading, writing and ciphering—was the proper curriculum for the common man. This was the end, therefore, of elementary education. For those who would go further, a training of “mental discipline” was prescribed. For this purpose, it was believed, there was a standard curriculum applicable to all. From this curriculum, all who entered secondary school must profit or fall by the wayside.

Today, we know that people at any age differ in all sorts of ways: — past experience, areas of growth, and points at which growth is likely to occur. Learning is a process of individual unfolding. Each of us grows from where he is, not from some independently determined starting point in common with all others. And the school, if it is to cater to all, must provide many avenues to the desired goal. We know that the more there is in common between the learning situation and the situation in which the learning is to be applied, the more likely will the learning be useful. We know the importance of interest as an indicator of readiness for learning, and we have learned a good deal about what these interests are likely to be at various levels of growth. Of particular importance, we know that no learnings ever occur without some form of activity on the part of the learner. Some of these activities can be performed sitting down, but a great many of them cannot. We know, also, that boys and girls (to say nothing of adults) grow best when they acquire from their learning experiences a habit of success, a greater sense of security, and a sense of belonging. And conversely, we know that any situation, in the home or in school, which leads to exclusion or relative failure for a large number, deprives children of these basic needs for growth.

These are commonplace principles which parents sense who observe their children with affection and desire for understanding. And yet, when applied to the program of the school, they have tremendous implications: for the training of teachers, for the methods of instruction, for the materials of instruction and the kind of school buildings, and finally for the financing of the educational enterprises.

Trends in Education

That some of these principles are being translated into practice is evident in well-established educational trends throughout the nation. Some of these, as they appear to this observer, are enumerated below.

1. There is a definite trend, on all levels of instruction, toward smaller and smaller classes to take better account of individual differences among children. There is some difference of opinion as to what constitutes the optimum class size. There is general agreement, however, that in most areas of instruction, it should not much exceed twenty-five.

2. There is a trend, particularly in the elementary school, toward larger classrooms in recognition of the need for conducting a variety of educational activities. The modern classroom contains a third again as much area as the average classroom in our local elementary schools.

3. There is a trend toward movable classroom furniture which provides greater freedom to teacher and pupil in planning and executing a variety of educational activities.

4. There is a trend toward equipping the classroom as a laboratory for learning, and the school itself as a miniature community.

5. There is a trend toward providing, in both elementary and high school, facilities for libraries, lunchrooms, health clinics, space for physical education, an assembly room, a space for participation in music and the fine and practical arts.

6. There is a well-established trend toward providing kindergartens as a part of the public school program.

7. There is a trend toward making the school playground an extension of the school itself — laying it out in areas designed for use by children at various growth levels. This playground is used almost continuously throughout the day when weather permits. For any school a minimum of five acres is essential, and greater area would be desirable.

8. There is a trend toward designing all these facilities for community use and toward enlisting parent and other lay participation in the consideration of school problems.

9. There is a trend, which grows out of the desire for economy and efficiency of operation, to think of the desirable elementary school as having at least two classes to a grade from kindergarten through Grade VI, with a total enrollment in the school not much under 350. Such a school provides opportunities for a diversity of activity, for adequate grouping of children according to their needs, and for effective and economical leadership.

10. There is a trend, observable in the preachment if not universally in the practice, to think of secondary education as beginning at the age of earliest adolescence and to provide for boys and girls of those ages experiences suitable for their needs and interests prior to their entering into full participation in the upper secondary school. This may be carried on in a separate school which is sometimes called the junior high school, or it may be carried on as a complete and separate unit in the same building with the senior high school.

11. On the senior high school level, there is a trend toward the developing of a core of general education, adjusted to the various levels of pupil growth but supplemented by a wide variety of opportunities for developing

individual talents in literature, music and the arts, science and vocation training adjusted to the interests of boys and girls as well as to the opportunities for employment available in the area.

12. There is a noticeable trend — not too apparent in New England — to extend locally secondary education into the thirteenth and fourteenth school year, the so-called junior college level.

13. This enlarged concept of the scope of the secondary school has led to a trend toward the combining of small districts into regional schools for the purpose of providing a broad enough base of population and of fiscal resources to support an adequate school program at reasonable cost.

14. As a result of all these things, there is a trend toward increasing recognition of the responsibility of the state to use its tax power for ensuring all its youthful citizens of at least a minimal education for living in this country in this day — regardless of the relative economic status of the child's parents or of the general community in which he happens to live. This trend is reflected in "state school support programs" such as the one, inadequate though it is, which is presently operative in Massachusetts.

15. There is a trend increasingly to recognize the vital part which conditions of safety and sanitation, of ventilation and heating, of seeing and of hearing have on the mental and physical growth of boys and girls, and to apply modern scientific principles to the solution of problems related to these matters. In no other respect, perhaps, is the contrast between the modern and the traditional classroom more **apparent** than in the treatment accorded to these **considerations** in the original planning of the building.

Local Trends in Conformity with Good Practice

In the light of general principles of good education and of established trends, there are a number of local conditions which support good educational practice. Some of these are enumerated below:

1. The firm maintenance by the School Committee of a policy of keeping pupil-teacher ratio, particularly in the primary grades, well under 30 to 1. This policy resulted this year in the establishment of an additional first grade at the Winthrop School to compensate for increased enrollment.

2. The encouragement, through provisions for increment in the salary schedule, of continuing teacher study of the problems of boys and girls.

3. The encouraging of local teacher study groups to attack local educational problems and the providing of expert guidance and some materials to facilitate such study.

(This year, for example, groups of teachers are working on such problems as the evaluation of the reading, social studies and language arts programs, with a view toward developing an improved curriculum in these areas. Other individuals are developing new materials in their areas of specialization.)

Such activities by teachers cannot help being reflected in better conditions of learning for boys and girls.

4. The expenditure of considerable sums of money (as much as is prudent in consideration of the age of the buildings) for the improvement of the material conditions of learning in the schools. The installation of new toilets at the Winthrop School, new lighting in fourteen classrooms, and the gradual replacement of antiquated classroom furniture are examples.

5. The provision in the elementary schools for supervision of instruction in art and in music.

6. The provision of supervising principals in all schools.

7. The support of an active health program with provision for school nursing service, medical service and a dental clinic.

8. The provision in at least one elementary school (the Winthrop) of a lunchroom servicing some 150 children daily — most of whom are transported to school.

9. The support of a summer recreation playground program conducted by the School Department with the generous assistance of the local chapter of the American Red Cross.

10. The encouragement of adult education classes — carried on in the evenings at the High School. Though but fifty-six people participated in three classes this fall, it is hoped that the program can be expanded as experience and interest in the opportunities develop.

11. The provision of transportation for all children who live a mile or more from school.

12. The supporting, on the secondary school level, of a program of commendable diversity, in consideration of the size of the school and the fiscal limitations of the town. This program includes academic work adjusted to several levels of pupil interest and ability, a variety of experiences in science, languages, art, homemaking for girls, commercial work, cafeteria service, industrial arts including woodworking and graphic arts and mechanical drafting, a physical education program in which every boy and girl in the school participates, and a variety of activities, too numerous to mention here, ranging from organized sports to dramatics carried on in the evenings and after school hours.

Local Conditions Inhibiting Good Educational Practice

As against these conditions favorable to good education, there are certain fairly obvious inhibiting factors which should be noted in making a fair appraisal of the performance of the schools:

1. The deficiencies in the local elementary school plant in providing optimum conditions of health and learning have been referred to in previous reports. To convert these structures into an ideal setting for conducting an elementary school program would require complete remodeling and modernization. The extent to which that could be accomplished is limited by the nature of the structures themselves. That the buildings, however, will be used for a considerable number of years to come is likely. A program for correcting the most obvious deficiencies is, therefore, being carried out.

2. The local elementary schools are lacking in space and facilities for kindergartens. Nor is any of the elementary schools equipped with assembly rooms, lunch rooms in which all the children may eat together, play room space or special areas for handwork art, music and the like. Substantial improvement in this respect must be an outcome of new building.

3. Playgrounds surrounding all save one of the local elementary schools are inadequate. As has been said, five acres is a minimal requirement. All of our elementary school sites are much smaller than that. One contains less than an acre.

4. On the early secondary school level, the group which is perhaps poorest served locally is grade VII. This grade level includes a great number of early adolescents. These children would profit from a situation in which there were some departmentalization of instruction and a variety of

opportunities for participation with others a year or two older than they in activities suitable to their interests and their level of growth. Again, substantial correction of this condition is largely contingent upon building expansion.

5. On the senior secondary school level, one of our prime deficiencies is the absence of opportunities for pupils in the eleventh and twelfth years to pursue vocational training locally according to their needs. This is the inevitable handicap of the small school district, in which there is neither a sufficiently large population nor a broad enough tax base to support this very costly type of education. That some of our boys and girls may attend city trade schools in the area compensates for this in part, but not sufficiently to satisfy one who has concern for equality of educational opportunity. The problem is to be solved only as Ipswich grows in population or pools its resources for this and other purposes with adjacent communities.

Number of Children to be Served

Regardless of these trends, any projection of our school needs would be inadequate which failed to take into account the number of children to be served now and for a considerable period of time in the future.

If our present total population and school population were to remain relatively static, Ipswich could proceed rather indefinitely with its present school program, in spite of its limitations.

If Ipswich were to grow substantially, it would be necessary either further to restrict the educational offering or to build and plan into the building facilities for modernizing the entire program and for meeting other community needs.

There seems to be some agreement that Ipswich is growing. For data on this subject, it has been our concern particularly to study the birth records in relation to first grade enrollment. The table below is a compilation of these data. They are interesting because they are not wholly in conformity with national birth trends. It will be noted, for example, that in 1948 there was a severe drop-off in number of births from the peak of 1947. This induced a note of caution in our previous estimates of future school needs. In 1949, however, when statisticians were predicting the beginning of a decline in the post-war boom in babies, births in Ipswich zoomed back to the peak.

It is evident from the data that Ipswich will have begun to outgrow its elementary school plant by 1954. By how much the plant will need to be altered to take account of the future, will be determined by the amount of new home construction, by the rise or decline in the local birth rate, and by the zeal of our citizens for a modern program of education for their children. All of these factors will bear careful scrutiny from here on out.

Table Showing Local Birthrate and First Grade Enrollment Six Years Later

<i>Year</i>	<i>Births</i>	<i>Enrollment Grade I Six Years Later</i>	<i>Year</i>
1949	155	*150	1955
1948	110	*106	1954
1947	157	*152	1953
1946	133	*129	1952
1945	109	*105	1951
1944	105	*102	1950
1943	123	115	1949
1942	111	98	1948
1941	103	96	1947
1940	100	95	1946
1939	95	102	1945
1938	67	85	1944
1937	87	77	1943
1936	90	86	1942
1935	90	86	1941
1934	90	82	1940

* Estimated

The School Budget for 1950

In developing the school budget for 1950, a careful analysis has been made of the *financial commitments and needs* as well as the *expected revenue from receipts* and refunds of the school department.

First, the receipts: Money received by the Town treasury because of the schools comes (in the main) from three sources: financial aid from the State, tuition paid by other towns or private individuals, and from the sale or rental of equipment.

In 1948 this was \$22,548.56

In 1949 this was 46,583.71

(includes \$4,000 from Feoffees)

In 1950 we expect 46,470.51

(includes only \$2,000 from Feoffees)

Second, the expenditures: The budget here presented for 1950 requires the expenditure of \$181,524.42. Of this total \$137,212.00 will be required for salaries. The remainder \$44,312.42 is required for coal, electricity, repairs and outlay, books and supplies, transportation and such items.

In 1948 this was \$159,162.53

In 1949 this was 178,960.00

In 1950 we can expect 181,524.42

Third, the cost to the taxpayer: The total cost of maintaining the schools is shared by three groups: the local taxpayer, the towns sending pupils to our schools and the State taxpayers.

In 1948 the schools cost you in local property taxes \$136,613.97 or about \$16.70 on your tax rate.

In 1949 the schools cost in local property taxes \$132,376.00 or about \$16.25 on your tax rate.

In 1950 the schools will cost you in local property taxes \$134,874.00 or about \$16.55 on your tax rate.

The question is often raised, and properly so, as to the relative cost of our schools. Lack of information on the subject can be very misleading. The facts need to be known. They are as follows:

1. Among the forty-five towns in Massachusetts with population between five thousand and nine thousand, the Ipswich tax rate for 1949 was about average.

2. In Ipswich, the School Department expends a smaller percentage of the local tax dollar than do all save five of the forty-five towns in Massachusetts of like population.

While Ipswich expended 36.3% of its tax dollar for schools in 1949, the median percentage expended by other towns of five thousand to nine thousand population was 44.3%.

3. The per pupil cost of school support in Ipswich has been below that of the average in towns or that of the State as a whole.

For the year ending December 31, 1948 (latest available figures) the average per-pupil expenditure for education in Massachusetts towns with population over five thousand was \$180.60. The State average for all towns and cities was \$192.88. For the same period, the Ipswich per pupil cost was \$166.90.

This difference resulted, in the main, from the comparatively low level of local salaries. For the school year 1948-1949 Ipswich ranked in the lowest twenty percent among towns of five thousand to nine thousand population with respect to average staff salaries.

IPSWICH PUBLIC SCHOOLS — BUDGET, 1950**January 1, 1950 — December 31, 1950**

On the basis of the following estimate of expenditures, the School Committee will request that the Annual Town Meeting appropriate the sum of \$181,524.42 less \$2,000.00 (the amount to be credited to the schools by the Feoffees during the fiscal year) for the support of education in Ipswich in 1950.

Item	1950 Estimated	Over 1949 Expen- diture	Under 1949 Expen- diture
1. GENERAL CONTROL (This item includes salaries of Supt., clerk, truant officer, census taker, cost of telephone in all schools, and other administrative expenses)	\$ 7,446.00	\$	\$ 136.50
2. EXPENSES OF INSTRUCTION			
a. Teachers' Salaries (Item covers salaries of 43 teachers, principals, supervisors and substitutes)	115,200.00	10,490.05	
b. Texts and Supplies (Item covers all library and textbooks and general supplies for art, domestic science, printing, industrial arts, physical education, science laboratories and commercial training)	6,764.00	371.19	
c. In-Service Training (Item covers cost of operating local work shops for study of educational problems)	500.00		64.15
3. EXPENSES OF OPERATING PLANT			
a. Janitors' Salaries (Item covers salaries of 5 janitors and a part-time substitute)	11,266.00	488.70	
b. Fuel, Power, Gas, Water	7,225.00	201.83	
c. Operating Supplies (Item covers cost of all supplies necessary to keeping the 5 buildings open and fit for daily use)	1,500.00		195.29

4. MAINTENANCE AND REPAIRS (Item covers recurrent repairs to buildings and fixtures, interior and exterior painting, carpentry, plumbing, and grounds maintenance)			6,960.00	35.29
5. AUXILIARY AGENCIES				
a. Health (Item includes salary of Nurse, Doctor, Dentist and expenses of operating health services)			3,300.00	52.75
b. Transportation (Contracts for transportation of school children living more than a mile from school call for our expenditure of \$78.03 per diem. There are 179 transportation days in this fiscal year)			13,935.00	166.00
c. Tuition (70 people from Ipswich received practical arts or vocational instruction in one of the state aided vocation schools. This item covers tuition charges)			1,500.00	123.98
d. Americanization Classes			180.00	90.00
e. Miscellaneous and Insurance (Item covers cost of printing, express and trucking, diplomas and expense of graduation, and insurance on all buildings and contents)			1,578.42	343.74
6. OUTLAY (Item includes cost of alterations for toilets at Burley; new lighting, four classrooms; modern furniture, three classrooms; playground fixtures)			4,170.00	7,550.57
7. RETURNED TO REVENUE (unexpended)				1,676.48
TOTAL EXPENDITURE			181,524.42	2,564.42
LESS FEOFFEEES PAYMENT (estimated)			-2,000.00	2,000.00
APPROPRIATION			179,524.42	4,564.42
LESS RECEIPTS TO GENERAL REVENUE			-44,470.51	-1,886.80
NET COST FROM LOCAL TAX...			135,053.91	2,177.62

Conclusion

In closing, I should like to solicit your careful perusal of the reports of the principals, supervisors and school nurse, which you have received. I wish also to commend to you all those who are serving in various capacities in our schools at the present time. It is my observation that they are loyal, co-operative, zealous for the cause of education, and concerned for the welfare of our girls and boys. They deserve the support and encouragement of the people of this community.

For the most part, I am sure, they receive it, and particularly have they done so from this School Committee. It has seemed to me that in its enactment of policy, the Committee has been mainly influenced by answers to one constantly recurring question: "In consideration of our financial ability and in justice to all who are affected, how will the adoption of this policy affect the total growth and development of boys and girls?" An educational program which is continually evaluated in that spirit can move in no direction except forward.

Respectfully submitted,

HARRY S. MERSON,

Superintendent of Schools

SUMMER PLAYGROUND PROGRAM

BUDGET FOR 1950

	1948	1949	1950
Salaries:			
Director and two Assistants	\$1,000.00	\$1,000.00	\$1,000.00
Transportation:			
Ipswich Beach, etc.	288.00	280.00	250.00
Supplies	4.23	70.00	100.00
	<hr/>	<hr/>	<hr/>
Total Expenses			
(Appropriation)	\$1,292.23	\$1,350.00	\$1,350.00

MEMBERSHIP BY AGE AND GRADE

October 1, 1949

Boys

Grade	Age	21 and																			Total
		5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	Over			
I	12	47	4																63	
II		18	23	5															46	
III			15	22	8	1													46	
IV				9	31	8		1		1									50	
V					11	25	4	6											46	
VI						9	22	11	5										47	
VII							4	21	9	4	1	1							40	
VIII								4	23	6	5								38	
IX									5	35	8	6	1	1					56	
X										5	20	9	4	1					39	
XI										1	5	6	7	1	1				21	
XII												8	18	6	2	1			35	
P.G.														2					2	
Total.....		12	65	42	36	50	43	30	43	42	52	39	30	30	11	3	1			529	

Girls

Grade	Age	21 and																			Total
		5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	Over			
I	21	31	1																53	
II		15	25	1															41	
III			18	17	3	1													39	
IV				12	27	3													42	
V					13	28	4	1											46	
VI						11	15	2											28	
VII						1	8	16	3										28	
VIII								6	22	7									35	
IX									10	24	6	3							43	
X										15	23	7	1	1					47	
XI											7	34	6	1					48	
XII											1	6	35	2				1	45	
P.G.																				
Total.....		21	46	44	30	43	44	27	25	35	46	37	50	42	4			1		495	

DISTRIBUTION OF PUPILS BY SCHOOL AND GRADE

October 1, 1949

<i>Grade</i>	<i>Burley</i>	<i>Shatswell</i>	<i>Winthrop</i>	<i>High</i>	<i>Total</i>
I	38	41	37		116
II	32	25	30		87
III	29	30	26		85
IV	33	29	30		92
V	32	29	31		92
VI	25	21	29		75
VII	18	20	30		66
VIII				73	73
IX				99	99
X				86	86
XI				69	69
XII				80	80
P.G.				2	2
Total	207	195	213	409	1,024

ENROLLMENT STATISTICS

	1946	1947	1948	1949	1950
Enrollment — High School	295	324	320	312	336
Enrollment — Grade VIII	88	73	69	73	73
Enrollment — Elementary	560	560	583	600	615
Total	943	957	972	985	1,024

SCHOOL CALENDAR**1949 - 1950**

School opens — Wednesday, September 7, 1949.

School closes — Thursday noon, December 22, 1949 to Tuesday morning, January 3, 1950 — Christmas holidays.

School closes — Friday afternoon, February 17, 1950 to Monday morning, February 27, 1950.

School closes — Friday afternoon, April 14, 1950 to Monday morning, April 24, 1950.

Elementary School closes for the Summer — Friday, June 16.

High School closes for the Summer — Wednesday, June 21.

High School Graduation — Thursday, June 15.

HOLIDAYS

Wednesday, October 12, 1949 — Columbus Day.

Friday, November 4, 1949 — Essex County Teachers' Convention.

Friday, November 11, 1949 — Armistice Day.

Thursday and Friday, November 24 and 25, 1949 — Thanksgiving.

Friday, April 7, 1950 — Good Friday.

Tuesday, May 30, 1950 — Memorial Day (May 29th if possible).

RANKING PERIODS

First Quarter begins Wednesday, September 7, 1949 and ends Friday, November 4, 1949 (41 days). High School exams, Wednesday and Thursday, November 2 and 3, 1949. Reports go out Wednesday, November 9, 1949.

Second Quarter begins Monday, November 7, 1949 and ends Friday, January 20, 1950 (45 days). High School exams, Thursday and Friday, January 19 and 20, 1950. Reports go out Wednesday, January 25, 1950.

Third Quarter begins Monday, January 23, 1950 and ends Friday, March 31, 1950 (45 days). High School exams, Thursday and Friday, March 30 and 31, 1950. Reports go out Wednesday, April 5, 1950.

Fourth Quarter begins Monday, April 3, 1950 and ends Friday, June 16, 1950 for Elementary Schools (48 days) and ends Wednesday, June 21, 1950 for High School (51 days). Graduation, High School, June 15, 1950.

EMPLOYMENT CERTIFICATES ISSUED TO MINORS**1944**

Boys	42	82	19	143
Girls	40	66	33	139
	<hr/>	<hr/>	<hr/>	<hr/>
Total	82	148	52	282

1945

Boys	29	44	12	85
Girls	16	40	60	116
	<hr/>	<hr/>	<hr/>	<hr/>
Total	45	84	72	201

1946

Boys	14	44	34	92
Girls	7	38	92	137
	<hr/>	<hr/>	<hr/>	<hr/>
Total	21	82	126	229

1947

Boys	6	14	33	53
Girls	7	30	59	96
	<hr/>	<hr/>	<hr/>	<hr/>
Total	13	44	92	149

1948

Boys	2	22	16	40
• Girls	6	29	39	74
	<hr/>	<hr/>	<hr/>	<hr/>
Total	8	51	55	114

1949

Boys	4	12	15	31
Girls	4	12	28	44
	<hr/>	<hr/>	<hr/>	<hr/>
Total	8	24	43	75

GENERAL ANNOUNCEMENTS

Meetings of the Committee:

Regular meetings of the School Committee are held on the first Friday of each month at the Office of the Superintendent — Ipswich High School, at 7:30 p.m.

Entrance Age:

No child shall be admitted to school in September unless he has reached the age of six on or before the thirty-first of December following the opening of school. Any child who will be six during the period January 1 through March 31 following the opening of school will be admitted to Grade I if special qualifying tests administered by an impartial agency are passed.

Birth Certificates:

A birth certificate is required for entrance to the first grade.

Vaccination:

No child shall be allowed to enter the first grade without a certificate of successful vaccination. Quotation from State Law, Chapter 76, Section 16: "An unvaccinated child shall not be admitted to a public school except upon presentation of a certificate like the physician's certificate required by Section 182, of Chapter 3."

Employment Certificates:

No child may be employed in any mercantile occupation until he has reached the age of sixteen years. All minors between the ages of sixteen and twenty-one must procure an Employment Certificate before accepting a job in a mercantile occupation.

The employment certificates are issued every week-day at the office of the Superintendent of Schools.

GRADUATES OF IPSWICH HIGH SCHOOL**CLASS OF 1949****College Course**

Gladys Ann Baran	Mary Adeline Perley
Maria Bouzianis	*Norma Ainsworth Perley
*Vivian Shirley Cook	*David Maylor Purdy
Frank William Edmondson	*Lucille Joan Robinson
*June Ann Hall	*Victoria Joan Sikora
*Sarah Eunice Harvey	Constance Claire Somers
Eugene Richard Lynch	Marlene Cynthia Super
Barbara Alice MacKay	Louise Tenney
Gilbert Edward Morgan	*Patricia Tyler
*Charles Mourikas	Potula Georgia Vasilopoulos
Jens Nordquist	George Charles Vlahos
Katherine Pappamihel	

Commercial Course

Eleanore Joan Dort	Eleanor Lampropoulos
Charlotte Ann Dow	Christine Markos
Constance Geanakakis	Eleanor Markos
Jeanette Elaine Knowles	Jennie Mary Przybylo

General Course

Edward Fred Bies	Walter Amos Jewett
Patricia Ann Boudreau	Ashley Leland Leavitt
*Joaquim Pinto Canejo	Donald Francis Leet
Doris Marion Clements	Margaret Mary Lynch
Frank Paul Dattilo	Burt Frost Maguire
Ann Edmondson	Fred Vasilious Manuel
Carol Field	Edwin Stanley Ogiba
Frank William Geist, Jr.	Robert Allen Phaneuf
Pericles Georgakopoulos	Edward Charles Semacko
Constance Mae Graffum	Marjory Vivian Smith
John Edward Grundstrom	Casimir John Soroka
Thomas Alfred Hills	

Industrial Arts Course

Walter Robert Poole, Jr.

* Honor Group

LIST OF TEACHERS IN IPSWICH**PUBLIC SCHOOLS**

HARRY S. MERSON, *Superintendent*

High

Ralph C. Whipple, *Principal*

E. Margaret Allen	Ruth A. Lord
Helen J. Blodgett	Victoria A. Machaj
Helen M. Brown	Hazel E. Manzer
Robert D. Burgess	George O. Mudge
Frances D. Cogswell	Elizabeth G. Nitardy
Ernest B. Dorr	Carl L. Orcutt, Jr.
G. Mark Hayes	Marion F. Whitney
Lucy A. Hill	Miriam R. Woolley

Burley

Bertram H. Bennett, *Principal*

Ruth M. Brown	Anne E. Friend
Margaret I. Chisholm	Ruth Gilday
Mary M. Evans	Frank J. O'Malley, Jr.
Elizabeth C. Weare	

Shatswell

Bertram H. Bennett, *Principal*

Ethel M. Archer
Mary L. Bamford
Mary Bond

Ruth F. Joyce
Blanche L. Oxner
Alden W. Pearson

Hilda J. Schofield

Winthrop

Lena J. Atherley, *Principal*

Grace A. Bowlen
Blanche E. J. Leighton
Genevieve B. McKenna
Jennie A. Moutevelis

Josephine T. Moyer
Margaret M. Phelan
Dorothy A. Riley
Amy Stanford

Frank H. Chadbourne, *Art Supervisor*

Arthur H. Tozer, *Music Supervisor*

Frank L. Collins, M.D., *School Physician*

Eleonore Richardson, R.N., *School Nurse*

Frederick C. Wilder, D.M.D., *School Dentist*

Thomas G. Gauld, *Attendance Supervisor*

Janitors

Albert G. Waite	High School
Mary W. Scott	High School
J. Francis Perkins	Winthrop School
Lawrence R. Gwinn	Burley School
Warren E. Grant	Shatswell School

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